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STATE AND LOCAL TAX PERFORMANCE, 1981
(Basic Tabulations)

by

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FOREWORD

State and local tax performance data for fiscal year 1981 are herewith provided in advance of interpretive discussion or presentation with information relating to higher education. The format of recent SREB reports on tax performance has been supplemented with a guide to the tables, which should be especially useful to first-time users of this information.

Comments on this report or on the SREB tax performance analyses in general may be addressed directly to Kenneth E. Quindry or Niles Schoening at the University of Tennessee in Knoxville or to the Southern Regional Education Board. We are particularly concerned to know about specific applications of the data, as well as to have feedback on the validity and usefulness of the basic analysis. I wish to acknowledge our gratitude to David A. Hake, Director of the Center for Business and Economic Research at Knoxville and to the members of the Center staff who have made this report possible.

E. F. Schietinger
Director of Research

STATE AND LOCAL TAX PERFORMANCE, 1981: GUIDE TO TABLES

This report on state-local tax performance is a study in the comparative utilization of taxable resources. It provides estimates of taxability for 15 major taxes and total taxes and it compares tax ability to tax collections for the 50 states and their subdivisions.

Tax Effort

Tax effort, as used in this report, is equated with tax collections as reported by the U.S. Census of Governments.

Tax Ability

Tax ability is a relative measure--a benchmark for purposes of comparison. Ability is stated in terms of potential tax collections from state resources, using a set of uniform tax rates. The uniform (average) rate for states using each particular tax is computed and multiplied by a standard measure of tax base in each state. With such a benchmark, it is possible to compare tax performance of the states with national or regional norms and with each other.

Computation of Ability

Personal income is used to compute the uniform rate in Tables 1-6 and 10 (the rate is taxes per $1,000 of personal income). In Tables 7 and 8, the rate is computed in dollars of collection per registered motor vehicle and in cents per gallon of consumed highway fuels, respectively. In Table 9, it is dollars of collection per $1,000 of taxable products severed from the states' land and waters.

State and Local Revenues Reported

The definition of state and local taxes used in this report deviates from the Census of Governments in two respects. The net profits of municipally owned utilities and of state-owned liquor stores are included in utility and alcoholic beverage selective sales taxes, respectively, as in-lieu taxes and potential contributions to the general funds of the states.

Tables 11 and 12 complete the set of basic tables; Table 11 by including other minor and unallocable taxes and the aggregate of all taxes and Table 12 by summarizing the over- and underutilization of all taxes by state.

"Undertilization" and "Overutilization"

Effort and ability are compared in this report, by subtracting effort from ability. A negative sign represents an "overutilization" of a tax, while no sign (or positive) represents "underutilization" (or more accurately, the use of a rate higher than the average rate). Difference in yields is entirely due to difference in tax rates. In Tables 1-10, actual collections for 15 major sources are reported; the column of collections for states is followed by two columns representing computed ability and the difference between effort and ability. If no sign appears before the figure in the difference column, that state could raise taxes by the designated amount without exceeding the uniform (average) rate.

Additional Analysis of Tax Performance Data

Tables 13-34 are designed to assist the user in analyzing the performance data.

Distribution of Taxes Utilized. Table 13 presents a distribution of major taxes used. States generally utilize the several major tax sources, but dependence varies according to economic, political, social, or historical development.

Comparisons of Tax Effort and Ability. Table 14 presents two alternate comparisons of tax effort. Column 1 relates state and local taxes to personal income, a very common type of comparison. In Column 4, the percentage figure in Column 1 is divided by per capita personal income (sometimes called Frank's measure of tax burden). States with low per capita income are raised in rank compared to those with higher per capita income. The average level of income as well as the relation of income to taxes influences the ranking in a positive way. Table 15 supplements Column 4 of Table 14. States with a large percentage of their tax payers in low income classes (as with low average incomes) must make a greater sacrifice in order to achieve the uniform rates utilized by the average state.

In Table 18 both effort and ability are compared in per capita terms and per $1,000 of personal income. Effort/ability ratios are identical in each comparison and in that using total revenues.

State and Local Taxes Related to Alternate Revenue Sources. Taxes are compared in relation to two alternate revenue sources in Columns 2 and 3 of Table 14. States that are able to, or choose to supplement taxes with federal funds, or nontax funds tend to depend less on standard taxes. Thus, both federal funds and nontax funds influence the level of taxation. Data in Table 19 supplement that of Table 14, Column 2 in illustrating the importance, for tax effort, of the utilization of nontax revenues. Some states utilize nontax sources more than others and this reflects on the use of taxation for revenue purposes.

In Table 17, state and local taxes are separated between state and local collection responsibilities. Because of different practices in allocating of administrative responsibilities and intergovernmental flows, the distributions do not represent the situs of expenditure responsibilities. Elsewhere in this report state-local taxes are presented as a single figure because of state differences in the distribution of expenditure responsibilities and tax authority.

Summary of Aggregate Tax Effort and Ability. Aggregate tax effort and ability are summarized in Table 16. A total of ten states and the District of Columbia overutilized their aggregate computed ability (in excess of 100.0 percent in Column 4) in 1981. The remaining five columns provide a percentage utilization for major taxes. As in Column 4, a figure greater than 100.0 indicates excess (above average) use of a particular source and a figure less than 100.0 indicates relatively less than average use.

State Profiles of Over- and Underutilization. Tables 20 through 34 gather the data from Table 12 in slightly different form for the SREB states. Overutilized taxes in Column 1 are subtracted from underutilized taxes in Column 2--the difference stated in the bottom row of each table. Table 20 begins this series by listing gross overutilization and underutilization for all 14 SREB states, with the remaining tables listing those for each state separately.

TABLE 1

POPULATION, PERSONAL INCOME AND STATE AND LOCAL GENERAL SALES AND GROSS RECEIPTS TAX REVENUE FOR STATES, REGIONS AND THE UNITED STATES, 1981
(EFFORT & ABILITY AMOUNTS IN THOUSANDS)

STATE AND REGION	POPULATION JULY 1, 1981 (THOUSANDS)	PERSONAL INCOME FY1981 (MILLIONS)	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
NEW ENGLAND STATES	12,445	$ 132,172	$ 2,234,365	$ 3,300,558	$ 1,066,193
1 CONNECTICUT	3,134	38,701	916,668	966,431	49,763
2 MAINE	1,133	9,357	235,678	233,648	-2,029
3 MASSACHUSETTS	5,773	61,471	859,716	1,535,044	675,328
4 NEW HAMPSHIRE	936	8,924	--	222,835	222,835
5 RHODE ISLAND	953	9,483	177,542	236,794	59,252
6 VERMONT	516	4,237	44,761	105,805	61,044
MIDDLE ATLANTIC STATES	37,475	$ 400,581	$ 8,764,328	$ 10,003,209	$ 1,238,881
7 DELAWARE	598	6,468	--	161,523	161,523
8 NEW JERSEY	7,404	85,367	1,263,650	2,131,762	868,112
9 NEW YORK	17,602	191,141	5,414,513	4,773,116	-641,396
10 PENNSYLVANIA	11,871	117,605	2,086,165	2,936,807	850,642
NORTH CENTRAL STATES	58,895	$ 594,738	$ 12,345,385	$ 14,851,628	$ 2,506,243
11 ILLINOIS	11,462	125,404	3,109,928	3,131,543	21,615
12 INDIANA	5,468	51,192	1,361,250	1,278,353	-82,896
13 IOWA	2,899	28,226	514,727	704,840	190,113
14 KANSAS	2,383	24,594	482,313	614,142	131,829
15 MICHIGAN	9,204	97,202	1,792,675	2,427,290	634,615
16 MINNESOTA	4,094	41,839	695,568	1,044,792	349,224
17 MISSOURI	4,941	46,222	1,053,985	1,154,250	100,265
18 NEBRASKA	1,577	15,222	324,912	380,107	55,195
19 NORTH DAKOTA	658	6,155	129,509	153,689	24,180
20 OHIO	10,781	107,055	1,799,200	2,673,345	874,149
21 SOUTH DAKOTA	686	5,679	179,822	141,821	-38,000
22 WISCONSIN	4,742	45,950	901,496	1,147,451	245,955
SREB STATES	72,614	$ 649,368	$ 16,630,480	$ 16,215,846	$ -414,633
23 ALABAMA	3,917	30,535	826,173	762,506	-63,666
24 ARKANSAS	2,296	17,444	400,350	435,594	35,244
25 FLORIDA	10,183	95,405	2,542,955	2,382,428	-160,566

TABLE 1 (CONTINUED)

STATE AND REGION	POPULATION JULY 1, 1981 (THOUSANDS)	PERSONAL INCOME FY1981 (MILLIONS)	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
SREB STATES (CONTINUED)					
26 GEORGIA	5,574	47,108	1,252,537	1,176,375	-76,161
27 KENTUCKY	3,662	29,420	630,572	734,662	104,090
28 LOUISIANA	4,308	38,299	1,536,404	956,386	-580,017
29 MARYLAND	4,263	46,777	753,674	1,168,109	414,435
30 MISSISSIPPI	2,531	17,478	723,568	436,456	-287,111
31 NORTH CAROLINA	5,953	48,899	947,179	1,221,080	273,901
32 SOUTH CAROLINA	3,167	24,117	616,081	602,237	-13,843
33 TENNESSEE	4,612	37,591	1,348,255	938,706	-409,548
34 TEXAS	14,766	146,985	3,562,956	3,670,464	107,468
35 VIRGINIA	5,430	53,582	865,903	1,338,029	472,126
36 WEST VIRGINIA	1,952	15,730	623,793	392,812	-230,980
MOUNTAIN STATES	14,794	$ 138,913	$ 4,131,406	$ 3,468,886	$ -662,519
37 ARIZONA	2,794	25,475	975,345	636,161	-339,183
38 COLORADO	2,965	31,047	899,081	775,297	-123,783
39 IDAHO	959	8,134	144,953	203,108	58,115
40 MONTANA	793	7,258	--	181,232	181,232
41 NEVADA	845	9,225	235,009	230,358	-4,650
42 NEW MEXICO	1,328	10,857	551,392	271,112	-280,279
43 OKLAHOMA	3,100	29,530	664,249	737,422	73,173
44 UTAH	1,518	11,502	427,002	297,220	-129,781
45 WYOMING	492	5,485	234,335	136,976	-97,358
PACIFIC STATES	32,457	$ 362,473	$ 11,297,562	$ 9,051,574	$-2,245,987
46 ALASKA	412	5,493	44,900	137,176	92,276
47 CALIFORNIA	24,196	275,669	8,821,397	6,883,940	-1,937,456
48 HAWAII	981	10,301	548,914	257,228	-291,685
49 OREGON	2,651	25,586	--	638,914	638,914
50 WASHINGTON	4,217	45,424	1,882,351	1,134,316	-748,034
DISTRICT OF COLUMBIA	631	$ 8,120	$ 486,428	$ 202,758	$ -283,669
ALL STATES INCLUDING DISTRICT OF COLUMBIA	229,311	$ 2,284,365	$ 55,889,034	$ 57,094,459	$ 1,204,505

TABLE 2

STATE AND LOCAL SELECTIVE SALES AND GROSS RECEIPTS TAX REVENUE,
FOR STATES, REGIONS, AND THE UNITED STATES, 1981
(IN THOUSANDS)

STATE AND REGION	ALCOHOLIC BEVERAGES			TOBACCO PRODUCTS		
	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY
NEW ENGLAND STATES	$ 192,201	$ 189,345	$ -2,855	$ 309,550	$ 233,945	$ -75,604
1 CONNECTICUT	25,685	55,442	29,757	74,830	68,501	-6,328
2 MAINE	28,804	13,404	-15,399	24,376	16,561	-7,814
3 MASSACHUSETTS	84,747	88,062	3,315	148,555	108,805	-39,749
4 NEW HAMPSHIRE	31,705	12,784	-18,920	26,623	15,795	-10,827
5 RHODE ISLAND	7,530	13,584	6,054	25,067	16,784	-8,282
6 VERMONT	13,730	6,070	-7,659	10,099	7,500	-2,598
MIDDLE ATLANTIC STATES	$ 434,441	$ 573,860	$ 139,419	$ 842,558	$ 709,033	$ -133,524
7 DELAWARE	5,334	9,266	3,932	12,441	11,449	-991
8 NEW JERSEY	58,919	122,294	63,375	176,203	151,100	-25,102
9 NEW YORK	173,159	273,822	100,663	399,253	338,321	-60,931
10 PENNSYLVANIA	197,029	168,477	-28,551	254,661	208,162	-46,498
NORTH CENTRAL STATES	$ 658,404	$ 852,001	$ 193,597	$ 1,034,173	$ 1,052,691	$ 18,518
11 ILLINOIS	99,133	179,649	80,516	214,262	221,965	7,703
12 INDIANA	35,380	73,336	37,956	84,337	90,610	6,273
13 IOWA	56,855	40,435	-16,419	49,853	49,959	106
14 KANSAS	32,479	35,232	2,753	33,952	43,531	9,579
15 MICHIGAN	84,226	139,248	55,022	140,564	172,048	31,484
16 MINNESOTA	55,501	59,937	4,436	88,168	74,055	-14,112
17 MISSOURI	25,302	66,216	40,914	82,074	81,814	-259
18 NEBRASKA	12,939	21,806	8,867	22,592	26,942	4,350
19 NORTH DAKOTA	6,578	8,817	2,239	9,725	10,894	1,169
20 OHIO	200,541	153,363	-47,177	209,796	189,488	-20,307
21 SOUTH DAKOTA	7,915	8,136	221	10,554	10,052	-501
22 WISCONSIN	41,555	65,826	24,271	88,296	81,332	-6,963
SREB STATES	$ 1,450,071	$ 930,263	$ -519,807	$ 1,212,976	$ 1,149,388	$ -63,587
23 ALABAMA	124,241	43,743	-80,497	79,651	54,047	-25,603
24 ARKANSAS	23,959	24,989	1,030	51,892	30,875	-21,016
25 FLORIDA	300,845	136,674	-164,170	266,172	168,868	-97,303

TABLE 2 (CONTINUED)

STATE AND REGION	ALCOHOLIC BEVERAGES EFFORT (COLLECTIONS)	ALCOHOLIC BEVERAGES ABILITY (TAX YIELD AT AVERAGE RATE)	ALCOHOLIC BEVERAGES NET UNUTILIZED ABILITY	TOBACCO PRODUCTS EFFORT (COLLECTIONS)	TOBACCO PRODUCTS ABILITY (TAX YIELD AT AVERAGE RATE)	TOBACCO PRODUCTS NET UNUTILIZED ABILITY
SREB STATES (CONTINUED)						
26 GEORGIA	160,836	67,486	-93,349	84,196	83,382	-813
27 KENTUCKY	16,231	42,146	25,915	21,726	52,073	30,347
28 LOUISIANA	59,022	54,866	-4,155	63,907	67,789	3,882
29 MARYLAND	29,887	67,012	37,125	73,485	82,796	9,311
30 MISSISSIPPI	48,920	25,038	-23,881	34,510	30,936	-3,573
31 NORTH CAROLINA	115,141	70,050	-45,090	18,247	86,551	68,304
32 SOUTH CAROLINA	88,652	34,549	-54,102	29,543	42,687	13,144
33 TENNESSEE	106,765	53,851	-52,913	78,582	66,536	-12,045
34 TEXAS	236,921	210,566	-26,354	339,583	260,164	-79,418
35 VIRGINIA	112,440	76,759	-35,680	33,152	94,840	61,688
36 WEST VIRGINIA	26,211	22,535	-3,675	38,130	27,843	-10,286
MOUNTAIN STATES	$ 177,289	$ 199,001	$ 21,712	$ 219,969	$ 245,876	$ 25,907
37 ARIZONA	22,801	36,495	13,694	39,744	45,091	5,347
38 COLORADO	24,075	44,477	20,402	37,112	54,953	17,841
39 IDAHO	18,276	11,652	-6,623	8,313	14,396	6,083
40 MONTANA	22,534	10,397	-12,136	11,627	12,846	1,219
41 NEVADA	11,369	13,215	1,846	13,119	16,328	3,209
42 NEW MEXICO	8,324	15,553	7,229	15,410	19,217	3,807
43 OKLAHOMA	41,233	42,304	1,071	77,649	52,269	-25,379
44 UTAH	25,129	17,051	-8,077	11,257	21,067	9,810
45 WYOMING	3,548	7,858	4,310	5,738	5,709	3,971
PACIFIC STATES	$ 355,112	$ 519,267	$ 164,155	$ 416,945	$ 641,580	$ 224,635
46 ALASKA	8,326	7,869	-456	4,539	9,723	5,184
47 CALIFORNIA	141,752	394,915	253,163	283,898	487,937	204,039
48 HAWAII	6,964	14,757	7,793	13,799	18,232	4,433
49 OREGON	70,834	36,653	-34,180	33,055	45,287	12,232
50 WASHINGTON	127,236	65,073	-62,162	81,654	80,401	-1,252
DISTRICT OF COLUMBIA	$ 7,851	$ 11,632	$ 3,781	$ 10,714	$ 14,372	$ 3,658
ALL STATES INCLUDING DISTRICT OF COLUMBIA	$ 3,275,369	$ 3,275,369	$ 0	$ 4,046,885	$ 4,046,885	$ 0

TABLE 2 (CONTINUED)

	INSURANCE TAXES			PUBLIC UTILITIES			OTHER SELECTIVE SALES TAXES		
	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY
$	229,658	$ 192,844	$ -36,813	$ 265,575	$ 449,152	$ 183,577	$ 141,820	$ 162,058	$ 20,238
01	67,013	56,466	-10,546	181,565	131,516	-50,048	51,771	47,452	-4,318
02	13,989	13,652	-336	18,612	31,796	13,184	--	11,472	11,472
03	114,083	89,689	-24,393	--	208,895	208,895	31,321	75,371	44,050
04	14,130	13,020	-1,109	6,474	30,324	23,850	30,632	10,941	-19,690
05	13,790	13,835	45	45,763	32,224	-13,538	101	11,627	11,526
06	6,653	6,182	-470	13,161	14,398	1,237	27,595	5,195	-22,399
$	486,976	$ 584,464	$ 97,488	$ 1,838,594	$ 1,361,274	$ -477,319	$ 463,580	$ 491,160	$ 27,580
07	13,250	9,437	-3,812	24,636	21,981	-2,654	1,834	7,931	6,097
08	96,607	124,554	27,947	588,803	290,098	-298,704	107,084	104,670	-2,413
09	206,267	278,882	72,615	770,831	649,544	-121,286	336,370	234,361	-102,008
10	170,852	171,591	739	454,324	399,652	-54,671	18,292	144,158	125,866
$	691,509	$ 867,746	$ 176,237	$ 1,775,821	$ 2,021,065	$ 245,244	$ 227,730	$ 729,218	$ 501,488
11	84,684	182,969	98,285	791,926	426,152	-365,773	82,538	153,759	71,221
12	57,426	74,691	17,265	7,700	173,963	166,263	3,715	62,767	59,052
13	45,721	41,182	-4,538	32,857	95,917	63,060	2,455	34,608	32,149
14	36,756	35,883	-872	49,001	83,575	34,574	1,693	30,155	28,462
15	113,002	141,821	28,819	43,400	330,315	286,915	628	119,180	118,552
16	64,298	61,045	-3,252	96,217	142,179	45,962	89,587	51,300	-38,286
17	66,451	67,440	989	177,704	157,075	-20,628	7,000	56,674	49,674
18	21,649	22,209	560	8,700	51,726	43,026	4,887	18,663	13,776
19	9,247	8,980	-266	8,843	20,915	12,072	6,490	7,546	1,056
20	136,653	156,198	19,545	464,986	363,799	-101,186	12,200	131,262	119,062
21	11,238	8,286	-2,951	973	19,299	18,326	11,541	6,963	-4,577
22	44,384	67,043	22,659	93,514	156,149	62,635	4,592	56,340	51,748
$	1,057,777	$ 947,454	$ -110,322	$ 2,540,305	$ 2,206,713	$ -333,591	$ 1,312,234	$ 796,202	$ -516,031
23	70,605	44,551	-26,053	276,499	103,765	-172,733	41,756	37,439	-4,356
24	32,303	25,451	-6,851	39,400	59,277	19,877	4,300	21,388	17,088
25	103,269	139,200	35,931	633,472	324,210	-309,261	64,881	116,978	52,097

TABLE 2 (CONTINUED)

	INSURANCE TAXES			PUBLIC UTILITIES			OTHER SELECTIVE SALES TAXES		
	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY
26	70,205	68,733	-1,471	55,300	160,085	104,785	37,300	57,760	20,460
27	90,497	42,925	-47,571	36,200	99,976	63,776	110,880	36,072	-74,807
28	89,670	55,879	-33,790	89,572	130,149	40,577	36,303	46,959	10,656
29	59,896	68,250	8,354	128,871	158,961	30,090	165,526	57,354	-108,571
30	39,169	25,501	-13,667	26,800	59,395	32,595	2,939	21,430	18,491
31	86,531	71,345	-15,185	272,058	166,169	-105,888	22,279	59,955	37,676
32	42,773	35,187	-7,585	64,029	81,955	17,926	17,569	29,570	12,001
33	66,630	54,846	-11,783	152,272	127,743	-24,528	17,970	46,091	28,121
34	189,167	214,457	25,290	476,843	495,491	22,648	616,864	180,221	-436,642
35	80,157	78,178	-1,978	280,689	182,084	-98,604	116,130	65,698	-50,431
36	36,905	22,951	-13,953	8,300	53,455	45,155	57,097	19,287	-37,809
$	250,760	$ 202,679	$ -48,080	$ 336,141	$ 472,059	$ 135,918	$ 277,869	$ 170,323	$ -107,545
37	41,722	37,169	-4,552	147,056	86,571	-60,484	9,300	31,236	21,936
38	40,861	45,299	4,438	30,679	105,505	74,826	9,994	38,067	28,073
39	15,875	11,867	-4,007	8,902	27,640	18,738	600	9,973	9,373
40	14,264	10,589	-3,674	7,915	24,663	16,748	781	8,899	8,118
41	13,742	13,459	-282	20,993	31,348	10,355	171,942	11,311	-160,630
42	21,303	15,840	-5,462	16,117	36,894	20,777	21,190	13,312	-7,877
43	75,919	43,086	-32,832	72,074	100,351	28,277	61,862	36,208	-25,653
44	19,128	17,366	-1,761	26,805	40,447	13,642	2,200	14,594	12,394
45	7,946	8,003	57	5,600	18,640	13,040	--	6,726	6,726
$	604,670	$ 528,862	$ -75,807	$ 748,490	$ 1,231,772	$ 483,282	$ 339,334	$ 444,434	$ 105,100
46	10,619	8,015	-2,603	1,636	18,667	17,031	6,863	6,735	-127
47	460,447	402,212	-58,234	483,305	936,792	453,487	217,324	338,003	120,679
48	24,766	15,029	-9,736	61,650	35,004	-26,645	--	12,630	12,630
49	47,950	37,330	-10,619	36,913	86,946	50,033	8,600	31,371	22,771
50	60,888	66,275	5,387	164,986	154,362	-10,623	106,547	55,695	-50,851
$	14,545	$ 11,847	$ -2,697	$ 55,808	$ 27,592	$ -28,215	$ --	$ 9,955	$ 9,955
$	3,335,895	$ 3,335,895	$ 0	$ 7,560,734	$ 7,769,629	$ 208,895	$ 2,762,567	$ 2,803,350	$ 40,783

TABLE 3

STATE DEATH AND GIFT TAX REVENUE,
FOR STATES, REGIONS AND THE UNITED STATES, 1981
(IN THOUSANDS)

STATE AND REGION	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
NEW ENGLAND STATES	$ 192,259	$ 130,124	$ -62,134
1 CONNECTICUT	67,350	38,101	-29,248
2 MAINE	14,236	9,212	-5,023
3 MASSACHUSETTS	82,020	60,519	-21,500
4 NEW HAMPSHIRE	10,372	8,785	-1,586
5 RHODE ISLAND	16,300	9,336	-6,963
6 VERMONT	1,981	4,171	2,190
MIDDLE ATLANTIC STATES	$ 471,248	$ 394,376	$ -76,871
7 DELAWARE	8,460	6,368	-2,091
8 NEW JERSEY	123,280	84,045	-39,234
9 NEW YORK	143,210	188,180	44,970
10 PENNSYLVANIA	196,298	115,783	-80,514
NORTH CENTRAL STATES	$ 481,598	$ 585,524	$ 103,926
11 ILLINOIS	142,223	123,461	-18,761
12 INDIANA	39,934	50,399	10,465
13 IOWA	54,970	27,788	-27,181
14 KANSAS	28,903	24,213	-4,689
15 MICHIGAN	50,715	95,696	44,981
16 MINNESOTA	28,776	41,191	12,415
17 MISSOURI	26,777	45,506	18,729
18 NEBRASKA	4,346	14,986	10,640
19 NORTH DAKOTA	2,559	6,059	3,500
20 OHIO	40,631	105,397	64,766
21 SOUTH DAKOTA	7,249	5,591	-1,657
22 WISCONSIN	54,515	45,238	-9,276
SREB STATES	$ 390,410	$ 639,309	$ 248,899
23 ALABAMA	8,071	30,062	21,991
24 ARKANSAS	4,730	17,173	12,443
25 FLORIDA	70,619	93,927	23,308

TABLE 3 (CONTINUED)

STATE AND REGION	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
SREB STATES (CONTINUED)			
26 GEORGIA	11,667	46,378	34,711
27 KENTUCKY	28,322	28,964	642
28 LOUISIANA	24,517	37,705	13,188
29 MARYLAND	22,266	46,053	23,787
30 MISSISSIPPI	6,052	17,207	11,155
31 NORTH CAROLINA	45,603	48,141	2,538
32 SOUTH CAROLINA	12,148	23,743	11,595
33 TENNESSEE	27,218	37,008	9,790
34 TEXAS	96,360	144,708	48,348
35 VIRGINIA	19,780	52,752	32,972
36 WEST VIRGINIA	13,057	15,487	2,430
MOUNTAIN STATES	$ 76,201	$ 136,761	$ 60,560
37 ARIZONA	9,892	25,081	15,189
38 COLORADO	8,963	30,566	21,603
39 IDAHO	4,602	8,008	3,406
40 MONTANA	6,195	7,145	950
41 NEVADA	--	9,082	9,082
42 NEW MEXICO	2,701	10,689	7,988
43 OKLAHOMA	38,917	29,073	-9,843
44 UTAH	2,046	11,718	9,672
45 WYOMING	2,885	5,400	2,515
PACIFIC STATES	$ 617,252	$ 356,858	$ -260,393
46 ALASKA	460	5,408	4,948
47 CALIFORNIA	522,502	271,399	-251,102
48 HAWAII	4,589	10,141	5,552
49 OREGON	35,427	25,189	-10,237
50 WASHINGTON	54,274	44,720	-9,553
DISTRICT OF COLUMBIA	$ 12,895	$ 7,994	$ -4,900
ALL STATES INCLUDING DISTRICT OF COLUMBIA	$ 2,241,863	$ 2,250,945	$ 9,082

TABLE 4

STATE AND LOCAL GENERAL PROPERTY TAX REVENUE
FOR STATES, REGIONS AND THE UNITED STATES, 1981
(IN THOUSANDS)

STATE AND REGION	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
NEW ENGLAND STATES	$ 6,505,228	$ 4,332,653	$ -2,172,574
1 CONNECTICUT	1,632,112	1,268,637	-363,474
2 MAINE	400,481	306,711	-93,769
3 MASSACHUSETTS	3,370,468	2,015,057	-1,355,410
4 NEW HAMPSHIRE	463,468	292,517	-170,950
5 RHODE ISLAND	429,060	310,841	-118,218
6 VERMONT	209,639	138,891	-70,747
MIDDLE ATLANTIC STATES	$ 16,514,200	$ 13,131,245	$ -3,382,954
7 DELAWARE	102,200	212,032	109,832
8 NEW JERSEY	3,999,866	2,798,371	-1,201,494
9 NEW YORK	9,266,700	6,265,685	-3,001,014
10 PENNSYLVANIA	3,145,434	3,855,156	709,722
NORTH CENTRAL STATES	$ 21,230,408	$ 19,495,780	$ -1,734,627
11 ILLINOIS	4,581,319	4,110,787	-470,531
12 INDIANA	1,692,862	1,678,098	-14,763
13 IOWA	1,170,200	925,245	-244,954
14 KANSAS	916,042	806,187	-109,854
15 MICHIGAN	4,343,049	3,186,312	-1,156,736
16 MINNESOTA	1,332,531	1,371,502	38,971
17 MISSOURI	1,093,036	1,515,187	422,151
18 NEBRASKA	651,810	498,968	-152,841
19 NORTH DAKOTA	188,695	201,747	13,052
20 OHIO	3,171,787	3,509,314	337,527
21 SOUTH DAKOTA	253,800	186,169	-67,630
22 WISCONSIN	1,835,277	1,506,263	-329,013
SREB STATES	$ 16,082,944	$ 21,286,594	$ 5,203,650
23 ALABAMA	337,692	1,000,944	663,252
24 ARKANSAS	327,167	571,806	244,639
25 FLORIDA	2,533,756	3,127,422	593,666

TABLE 4 (CONTINUED)

STATE AND REGION	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
SREB STATES (CONTINUED)			
26 GEORGIA	1,206,501	1,544,231	337,730
27 KENTUCKY	520,011	964,393	444,382
28 LOUISIANA	515,300	1,255,451	740,151
29 MARYLAND	1,306,334	1,533,381	227,047
30 MISSISSIPPI	377,177	572,937	195,760
31 NORTH CAROLINA	1,117,447	1,602,916	485,469
32 SOUTH CAROLINA	555,059	790,559	235,500
33 TENNESSEE	968,800	1,232,243	263,443
34 TEXAS	4,609,192	4,818,230	209,038
35 VIRGINIA	1,419,256	1,756,435	337,179
36 WEST VIRGINIA	289,452	515,645	226,193
MOUNTAIN STATES	$ 4,163,502	$ 4,553,618	$ 390,116
37 ARIZONA	857,099	835,091	-22,007
38 COLORADO	1,044,925	1,017,736	-27,188
39 IDAHO	218,574	266,620	48,046
40 MONTANA	413,800	237,904	-175,895
41 NEVADA	257,167	302,392	45,225
42 NEW MEXICO	193,113	355,889	162,776
43 OKLAHOMA	492,500	968,016	475,516
44 UTAH	373,198	390,161	16,963
45 WYOMING	313,126	179,809	-133,316
PACIFIC STATES	$ 10,192,699	$ 11,882,030	$ 1,689,331
46 ALASKA	343,079	180,071	-163,007
47 CALIFORNIA	7,226,267	9,036,570	1,810,303
48 HAWAII	197,100	337,664	140,564
49 OREGON	1,183,007	838,705	-344,301
50 WASHINGTON	1,243,246	1,489,020	245,774
DISTRICT OF COLUMBIA	$ 259,100	$ 266,161	$ 7,061
ALL STATES INCLUDING DISTRICT OF COLUMBIA	$ 74,948,081	$ 74,948,081	$ 0

TABLE 5

STATE AND LOCAL INDIVIDUAL AND CORPORATE INCOME TAX REVENUE,
FOR STATES, REGIONS AND THE UNITED STATES, 1981
(IN THOUSANDS)

STATE AND REGION	INDIVIDUAL INCOME TAXES			CORPORATE INCOME TAXES		
	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY
NEW ENGLAND STATES	$ 2,656,495	$ 3,296,903	$ 640,404	$ 954,579	$ 903,629	$ -50,949
1 CONNECTICUT	117,786	965,361	847,575	248,720	264,590	15,870
2 MAINE	176,600	233,389	56,789	39,193	63,968	24,775
3 MASSACHUSETTS	2,057,945	1,533,344	-524,600	536,069	420,265	-115,803
4 NEW HAMPSHIRE	12,618	222,589	209,971	57,339	61,008	3,669
5 RHODE ISLAND	192,976	236,532	43,556	50,340	64,830	14,490
6 VERMONT	98,574	105,688	7,114	22,918	28,967	6,049
MIDDLE ATLANTIC STATES	$ 13,013,795	$ 9,992,132	$-3,021,662	$ 2,954,764	$ 2,738,684	$ -216,079
7 DELAWARE	272,816	161,345	-111,470	32,914	44,222	11,308
8 NEW JERSEY	1,147,834	2,129,401	981,567	574,920	583,635	8,715
9 NEW YORK	8,638,389	4,767,831	-3,870,557	1,524,968	1,306,787	-218,180
10 PENNSYLVANIA	2,954,756	2,933,555	-21,200	821,962	804,041	-17,920
NORTH CENTRAL STATES	$ 12,150,969	$ 14,835,181	$ 2,684,212	$ 3,525,247	$ 4,066,087	$ 540,840
11 ILLINOIS	2,037,453	3,128,075	1,090,622	835,017	857,356	22,339
12 INDIANA	695,811	1,276,937	581,126	154,873	349,988	195,115
13 IOWA	673,470	704,059	30,589	135,868	192,971	57,103
14 KANSAS	415,015	613,462	198,447	150,421	168,140	17,719
15 MICHIGAN	2,229,937	2,424,602	194,665	943,909	664,545	-279,363
16 MINNESOTA	1,396,432	1,043,635	-352,796	331,718	286,044	-45,673
17 MISSOURI	791,928	1,152,972	361,044	128,282	316,011	187,729
18 NEBRASKA	201,161	379,686	178,525	54,128	104,066	49,938
19 NORTH DAKOTA	62,419	153,518	91,099	41,051	42,077	1,026
20 OHIO	1,992,481	2,670,389	677,908	490,637	731,911	241,274
21 SOUTH DAKOTA	--	141,664	141,664	3,680	38,828	35,148
22 WISCONSIN	1,654,862	1,146,181	-508,680	255,663	314,150	58,487
SREB STATES	$ 8,289,813	$ 10,197,889	$ 7,908,076	$ 2,318,067	$ 4,439,584	$ 2,121,517
23 ALABAMA	546,370	761,661	215,291	99,095	208,759	109,664
24 ARKANSAS	311,929	435,112	123,183	80,693	119,257	38,574
25 FLORIDA	--	2,379,790	2,379,790	402,471	652,263	249,792

TABLE 5 (CONTINUED)

STATE AND REGION	INDIVIDUAL INCOME TAXES EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY	CORPORATE INCOME TAXES EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY
SREB STATES (CONTINUED)						
26 GEORGIA	1,035,899	1,175,072	139,173	252,235	322,069	69,834
27 KENTUCKY	761,891	733,849	-28,041	154,786	201,136	46,350
28 LOUISIANA	185,663	955,327	769,664	266,611	261,840	-4,770
29 MARYLAND	1,789,607	1,166,816	-622,790	156,338	319,806	163,468
30 MISSISSIPPI	191,138	435,973	244,835	63,832	119,493	55,661
31 NORTH CAROLINA	1,303,517	1,219,728	-83,788	279,537	334,308	54,371
32 SOUTH CAROLINA	571,001	601,570	30,569	152,674	164,881	12,207
33 TENNESSEE	35,678	937,667	901,989	195,065	257,000	61,935
34 TEXAS	--	3,666,400	3,666,400	--	1,004,902	1,004,902
35 VIRGINIA	1,288,998	1,336,548	47,552	182,301	366,326	184,025
36 WEST VIRGINIA	268,124	392,377	124,253	32,039	107,544	75,505
MOUNTAIN STATES	$ 1,993,230	$ 3,465,045	$ 1,471,815	$ 556,638	$ 949,714	$ 393,076
37 ARIZONA	364,131	635,457	271,326	126,510	174,169	47,659
38 COLORADO	437,649	774,439	336,790	103,465	212,261	108,796
39 IDAHO	185,507	202,883	17,376	50,875	55,607	4,732
40 MONTANA	146,036	181,032	34,996	52,901	49,618	-3,282
41 NEVADA	--	230,103	230,103	--	63,068	63,068
42 NEW MEXICO	70,937	270,812	199,875	53,523	74,225	20,702
43 OKLAHOMA	494,023	736,605	242,582	128,697	201,892	73,195
44 UTAH	294,947	296,891	1,944	40,667	81,373	40,706
45 WYOMING	--	136,825	136,825	--	37,501	37,501
PACIFIC STATES	$ 7,936,229	$ 9,041,550	$ 1,105,321	$ 3,834,202	$ 2,478,145	$-1,356,056
46 ALASKA	7,172	137,024	129,852	894,843	37,556	-857,286
47 CALIFORNIA	6,589,203	6,876,316	287,113	2,731,111	1,884,689	-846,421
48 HAWAII	334,750	256,943	-77,806	52,745	70,424	17,679
49 OREGON	1,005,104	638,207	-366,896	155,503	174,922	19,419
50 WASHINGTON	--	1,133,060	1,133,060	--	310,554	310,554
DISTRICT OF COLUMBIA	$ 318,199	$ 202,533	$ -115,665	$ 71,832	$ 55,511	$ -16,320
ALL STATES INCLUDING DISTRICT OF COLUMBIA	$ 46,358,734	$ 57,031,233	$10,672,501	$ 14,215,329	$ 15,631,354	$ 1,416,025

TABLE 6

STATE ALCOHOLIC BEVERAGE LICENSE TAX REVENUE,
FOR STATES, REGIONS AND THE UNITED STATES, 1981
(IN THOUSANDS)

STATE AND REGION	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
NEW ENGLAND STATES	$ 10,622	$ 12,405	$ 1,783
1 CONNECTICUT	6,001	3,632	-2,368
2 MAINE	1,401	878	-522
3 MASSACHUSETTS	1,643	5,770	4,127
4 NEW HAMPSHIRE	1,008	838	-169
5 RHODE ISLAND	136	890	754
6 VERMONT	433	398	-34
MIDDLE ATLANTIC STATES	$ 46,873	$ 37,597	$ -9,275
7 DELAWARE	478	607	129
8 NEW JERSEY	3,000	8,012	5,012
9 NEW YORK	34,293	17,940	-16,352
10 PENNSYLVANIA	9,102	11,038	1,936
NORTH CENTRAL STATES	$ 53,830	$ 55,820	$ 1,990
11 ILLINOIS	1,782	11,770	9,988
12 INDIANA	8,782	4,805	-3,976
13 IOWA	4,817	2,649	-2,167
14 KANSAS	1,060	2,308	1,248
15 MICHIGAN	19,329	9,123	-10,205
16 MINNESOTA	392	3,927	3,535
17 MISSOURI	1,987	4,338	2,351
18 NEBRASKA	163	1,429	1,266
19 NORTH DAKOTA	221	578	357
20 OHIO	15,064	10,048	-5,015
21 SOUTH DAKOTA	150	533	383
22 WISCONSIN	83	4,313	4,230
SREB STATES	$ 49,457	$ 60,948	$ 11,491
23 ALABAMA	2,157	2,866	709
24 ARKANSAS	848	1,637	789
25 FLORIDA	14,319	8,954	-5,364

TABLE 6 (CONTINUED)

STATE AND REGION	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
SREB STATES (CONTINUED)			
26 GEORGIA	1,119	4,421	3,302
27 KENTUCKY	1,769	2,761	992
28 LOUISIANA	2,143	3,595	1,452
29 MARYLAND	244	4,390	4,146
30 MISSISSIPPI	1,184	1,640	456
31 NORTH CAROLINA	1,476	4,589	3,113
32 SOUTH CAROLINA	2,997	2,264	-732
33 TENNESSEE	1,249	3,528	2,279
34 TEXAS	11,255	13,796	2,541
35 VIRGINIA	1,982	5,029	3,047
36 WEST VIRGINIA	6,715	1,476	-5,238
MOUNTAIN STATES	$ 9,276	$ 13,038	$ 3,762
37 ARIZONA	3,532	2,391	-1,140
38 COLORADO	1,946	2,914	968
39 IDAHO	710	763	53
40 MONTANA	1,448	681	-766
41 NEVADA	23	866	843
42 NEW MEXICO	458	1,019	561
43 OKLAHOMA	1,004	2,772	1,768
44 UTAH	148	1,117	969
45 WYOMING	7	515	508
PACIFIC STATES	$ 42,360	$ 34,021	$ -8,338
46 ALASKA	1,494	516	-977
47 CALIFORNIA	35,507	25,874	-9,632
48 HAWAII	--	967	967
49 OREGON	1,301	2,401	1,100
50 WASHINGTON	4,058	4,263	205
DISTRICT OF COLUMBIA	$ 1,207	$ 762	$ -444
ALL STATES INCLUDING DISTRICT OF COLUMBIA	$ 213,625	$ 214,592	$ 967

TABLE 7

NUMBER OF MOTOR VEHICLES REGISTERED
AND STATE AND LOCAL MOTOR VEHICLE LICENSE TAX REVENUE,
FOR STATES, REGIONS AND THE UNITED STATES, 1981
(IN THOUSANDS)

STATE AND REGION	NUMBER OF MOTOR VEHICLES REGISTERED, 1981	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
NEW ENGLAND STATES	8,350	$ 258,425	$ 297,978	$ 39,553
1 CONNECTICUT	2,240	82,237	79,936	-2,300
2 MAINE	722	32,062	25,765	-6,296
3 MASSACHUSETTS	3,802	81,403	135,678	54,275
4 NEW HAMPSHIRE	655	22,714	23,374	660
5 RHODE ISLAND	592	18,698	21,126	2,428
6 VERMONT	339	21,311	12,098	-9,212
MIDDLE ATLANTIC STATES	20,350	$ 543,557	$ 726,209	$ -217,347
7 DELAWARE	404	23,336	14,417	-8,918
8 NEW JERSEY	4,835	255,415	172,542	-82,872
9 NEW YORK	8,216	347,717	293,196	-54,520
10 PENNSYLVANIA	6,895	317,085	246,055	-71,033
NORTH CENTRAL STATES	43,993	$ 1,815,082	$ 1,569,931	$ -245,150
11 ILLINOIS	8,775	415,347	313,287	-102,059
12 INDIANA	3,922	107,692	139,960	32,268
13 IOWA	2,380	149,195	84,933	-64,261
14 KANSAS	2,354	71,351	84,005	12,654
15 MICHIGAN	6,563	224,881	234,207	9,326
16 MINNESOTA	3,471	145,613	123,866	-21,746
17 MISSOURI	3,324	115,594	118,620	3,026
18 NEBRASKA	1,246	50,727	44,465	-6,261
19 NORTH DAKOTA	630	25,179	22,482	-2,696
20 OHIO	7,510	363,754	268,001	-95,752
21 SOUTH DAKOTA	606	25,078	21,626	-3,451
22 WISCONSIN	3,208	120,671	114,480	-6,190
SREB STATES	51,100	$ 1,516,155	$ 1,823,551	$ 307,396
23 ALABAMA	2,954	52,675	105,416	52,741
24 ARKANSAS	1,553	71,740	55,420	-16,319
25 FLORIDA	7,911	267,395	282,311	14,916

TABLE 7 (CONTINUED)

STATE AND REGION	NUMBER OF MOTOR VEHICLES REGISTERED, 1981	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
SREB STATES (CONTINUED)				
26 GEORGIA	3,865	47,723	137,926	90,203
27 KENTUCKY	2,660	55,812	94,925	39,113
28 LOUISIANA	2,792	59,231	99,635	40,404
29 MARYLAND	2,872	83,908	102,490	18,582
30 MISSISSIPPI	1,547	29,724	55,206	25,482
31 NORTH CAROLINA	4,662	133,745	166,368	32,623
32 SOUTH CAROLINA	2,016	36,692	71,943	35,251
33 TENNESSEE	3,103	115,417	110,733	-4,683
34 TEXAS	10,219	359,747	364,675	4,928
35 VIRGINIA	3,581	150,414	127,791	-22,622
36 WEST VIRGINIA	1,365	51,932	48,711	-3,220
MOUNTAIN STATES	11,927	$ 446,299	$ 425,626	$ -20,672
37 ARIZONA	1,866	69,384	66,590	-2,793
38 COLORADO	2,395	64,238	85,468	21,230
39 IDAHO	810	37,442	28,906	-8,535
40 MONTANA	958	29,795	34,187	4,388
41 NEVADA	578	25,150	20,626	-4,523
42 NEW MEXICO	1,061	35,108	37,863	2,755
43 OKLAHOMA	2,755	132,027	98,458	-33,568
44 UTAH	1,009	19,580	36,007	16,427
45 WYOMING	491	33,571	17,522	-16,048
PACIFIC STATES	23,052	$ 681,664	$ 822,632	$ 140,968
46 ALASKA	255	12,581	9,100	-3,480
47 CALIFORNIA	16,801	446,902	599,559	152,657
48 HAWAII	580	26,486	20,698	-5,787
49 OREGON	2,155	106,487	76,903	-29,583
50 WASHINGTON	3,261	89,208	116,372	27,164
DISTRICT OF COLUMBIA	349	$ 17,200	$ 12,454	$ -4,745
ALL STATES INCLUDING DISTRICT OF COLUMBIA	159,121	$ 5,678,382	$ 5,678,382	$ 0

TABLE 8

MOTOR FUEL CONSUMPTION AND
STATE AND LOCAL MOTOR FUEL TAX REVENUE,
FOR STATES, REGIONS AND THE UNITED STATES, 1981
(IN THOUSANDS)

STATE AND REGION	HIGHWAY MOTOR FUEL CONSUMPTION (THOUSANDS OF GALLONS)	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
NEW ENGLAND STATES	5,366,614	$ 545,263	$ 452,407	$ -92,855
1 CONNECTICUT	1,361,839	151,309	114,803	-36,505
2 MAINE	554,155	49,154	46,715	-2,438
3 MASSACHUSETTS	2,372,821	237,526	200,029	-37,496
4 NEW HAMPSHIRE	421,267	47,028	35,513	-11,514
5 RHODE ISLAND	384,071	38,885	32,377	-6,507
6 VERMONT	272,461	21,361	22,969	1,608
MIDDLE ATLANTIC STATES	14,964,808	$ 1,347,934	$ 1,261,536	$ -86,397
7 DELAWARE	305,726	29,112	25,773	-3,338
8 NEW JERSEY	3,456,197	285,364	291,358	5,994
9 NEW YORK	5,789,222	454,196	488,033	33,837
10 PENNSYLVANIA	5,413,663	579,262	456,373	-122,888
NORTH CENTRAL STATES	32,012,007	$ 2,576,196	$ 2,698,619	$ 122,423
11 ILLINOIS	5,429,770	407,513	457,731	50,218
12 INDIANA	3,166,524	258,687	266,939	8,252
13 IOWA	1,867,509	156,864	157,431	567
14 KANSAS	1,481,397	114,632	124,882	10,250
15 MICHIGAN	4,727,609	438,035	358,538	-39,496
16 MINNESOTA	2,308,765	231,225	194,629	-36,595
17 MISSOURI	2,925,112	186,323	246,588	60,265
18 NEBRASKA	983,120	115,410	82,877	-32,532
19 NORTH DAKOTA	479,034	31,756	40,383	8,627
20 OHIO	5,676,685	374,187	478,546	104,359
21 SOUTH DAKOTA	501,837	51,556	42,305	-9,652
22 WISCONSIN	2,464,641	209,606	207,770	-1,835
SREB STATES	39,855,887	$ 3,428,248	$ 3,359,859	$ -68,388
23 ALABAMA	2,214,082	266,735	186,648	-80,086
24 ARKANSAS	1,385,347	133,204	116,785	-16,418
25 FLORIDA	4,926,335	420,972	415,291	-5,680

TABLE 8 (CONTINUED)

STATE AND REGION	HIGHWAY MOTOR FUEL CONSUMPTION (THOUSANDS OF GALLONS)	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
SREB STATES (CONTINUED)				
26 GEORGIA	3,221,313	348,792	271,557	-77,234
27 KENTUCKY	1,939,371	180,915	163,489	-17,425
28 LOUISIANA	2,246,826	187,792	189,408	1,616
29 MARYLAND	1,931,379	187,175	162,816	-24,358
30 MISSISSIPPI	1,372,149	123,323	115,672	-7,650
31 NORTH CAROLINA	3,261,121	282,742	274,913	-7,828
32 SOUTH CAROLINA	1,733,444	184,822	146,130	-38,691
33 TENNESSEE	2,722,158	220,433	229,478	9,045
34 TEXAS	9,141,458	480,845	770,627	289,782
35 VIRGINIA	2,844,854	314,416	239,825	-74,590
36 WEST VIRGINIA	916,010	96,082	77,220	-18,861
MOUNTAIN STATES	8,895,509	$ 688,611	$ 749,853	$ 61,282
37 ARIZONA	1,518,107	120,432	127,977	7,545
38 COLORADO	1,567,938	108,482	132,177	23,695
39 IDAHO	571,340	50,694	48,164	-2,529
40 MONTANA	564,980	48,903	47,628	-1,274
41 NEVADA	530,485	44,233	44,720	487
42 NEW MEXICO	890,733	79,014	75,089	-3,924
43 OKLAHOMA	2,027,657	128,875	170,932	42,057
44 UTAH	772,537	69,911	65,125	-4,785
45 WYOMING	451,732	38,067	38,081	14
PACIFIC STATES	15,643,415	$ 1,254,278	$ 1,318,743	$ 64,467
46 ALASKA	221,253	23,227	18,652	-4,574
47 CALIFORNIA	11,529,427	839,317	971,933	132,616
48 HAWAII	320,991	53,160	27,060	-26,099
49 OREGON	1,516,590	91,744	127,849	36,105
50 WASHINGTON	2,055,154	246,828	173,250	-73,577
DISTRICT OF COLUMBIA	205,636	$ 17,864	$ 17,335	$ -528
ALL STATES INCLUDING DISTRICT OF COLUMBIA	116,943,876	$ 9,858,392	$ 9,858,392	$ 0

TABLE 5

VALUE OF PRODUCTS SEVERED AND
SEVERANCE TAX REVENUE,
FOR STATES, REGIONS AND THE UNITED STATES, 1981
(IN THOUSANDS)

STATE AND REGION	VALUE OF SEVERED PRODUCTS	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY (+) OVERUTILIZATION (-)
NEW ENGLAND STATES	$ 638,886	$ 52	$ 32,926	$ 32,874
1 CONNECTICUT	71,444	--	3,682	3,682
2 MAINE	163,413	--	8,422	8,422
3 MASSACHUSETTS	271,853	--	14,010	14,010
4 NEW HAMPSHIRE	30,602	52	1,577	1,525
5 RHODE ISLAND	56,404	--	2,907	2,907
6 VERMONT	45,170	--	2,328	2,328
MIDDLE ATLANTIC STATES	$ 4,555,835	$ --	$ 234,793	$ 234,793
7 DELAWARE	4,805	--	248	248
8 NEW JERSEY	204,357	--	10,532	10,532
9 NEW YORK	604,774	--	31,168	31,168
10 PENNSYLVANIA	3,741,855	--	192,845	192,845
NORTH CENTRAL STATES	$ 15,612,266	$ 302,938	$ 804,607	$ 501,669
11 ILLINOIS	2,040,139	--	105,142	105,142
12 INDIANA	1,107,277	1,811	57,066	55,255
13 IOWA	269,903	--	13,910	13,910
14 KANSAS	2,740,073	1,007	141,215	140,208
15 MICHIGAN	2,596,542	82,857	133,818	50,961
16 MINNESOTA	1,795,805	98,858	92,756	-6,101
17 MISSOURI	1,177,145	19	60,666	60,647
18 NEBRASKA	273,448	4,196	14,093	9,897
19 NORTH DAKOTA	801,391	103,390	41,301	-62,088
20 OHIO	2,396,523	4,167	123,509	119,342
21 SOUTH DAKOTA	250,037	6,079	12,886	6,807
22 WISCONSIN	159,975	554	8,245	7,691
SREB STATES	$ 71,565,127	$ 3,556,890	$ 3,688,241	$ 131,351
23 ALABAMA	2,019,728	60,669	104,090	43,421
24 ARKANSAS	787,302	26,745	40,575	13,830
25 FLORIDA	2,447,504	169,213	126,157	-43,055

TABLE 9 (CONTINUED)

STATE AND REGION	VALUE OF SEVERED PRODUCTS	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
SREB STATES (CONTINUED)				
26 GEORGIA	803,800	--	41,425	41,425
27 KENTUCKY	4,497,958	194,441	231,811	37,370
28 LOUISIANA	16,574,034	815,230	854,173	38,943
29 MARYLAND	341,975	--	17,624	17,624
30 MISSISSIPPI	1,182,704	87,886	60,953	-26,932
31 NORTH CAROLINA	452,449	1,385	23,318	21,933
32 SOUTH CAROLINA	215,960	--	11,130	11,130
33 TENNESSEE	697,715	2,552	35,958	33,406
34 TEXAS	34,873,648	2,197,682	1,797,278	-400,403
35 VIRGINIA	1,809,752	1,087	93,269	92,182
36 WEST VIRGINIA	4,860,198	--	250,479	250,479
MOUNTAIN STATES	$ 26,158,489	$ 1,215,803	$ 1,348,126	$ 132,323
37 ARIZONA	2,430,708	--	125,271	125,271
38 COLORADO	2,543,305	35,879	131,074	95,195
39 IDAHO	523,872	2,221	26,999	24,778
40 MONTANA	1,337,477	99,248	68,929	-30,318
41 NEVADA	400,414	11	20,636	20,625
42 NEW MEXICO	4,787,781	322,592	246,747	-75,844
43 OKLAHOMA	7,339,039	601,486	378,231	-223,254
44 UTAH	1,655,957	16,041	85,343	69,302
45 WYOMING	5,139,936	138,325	264,896	126,571
PACIFIC STATES	$ 21,446,971	$ 1,303,508	$ 1,105,309	$ -198,198
46 ALASKA	10,056,678	1,170,180	518,289	-651,890
47 CALIFORNIA	10,820,392	21,902	557,649	535,747
48 HAWAII	71,546	--	3,687	3,687
49 OREGON	205,482	56,937	10,590	-46,346
50 WASHINGTON	292,873	54,489	15,094	-39,394
DISTRICT OF COLUMBIA	--	$ --	$ --	$ 0
ALL STATES INCLUDING DISTRICT OF COLUMBIA	$ 139,977,574	$ 6,379,151	$ 7,214,003	$ 834,812

TABLE 10

STATE TRANSFER TAXES,
FOR STATES, REGIONS AND THE UNITED STATES, 1981
(IN THOUSANDS)

STATE AND REGION	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
NEW ENGLAND STATES	$ 21,620	$ 79,472	$ 57,852
1 CONNECTICUT	--	23,270	23,270
2 MAINE	1,098	5,626	4,528
3 MASSACHUSETTS	12,967	36,961	23,994
4 NEW HAMPSHIRE	3,031	5,366	2,335
5 RHODE ISLAND	1,271	5,702	4,431
6 VERMONT	3,253	2,548	-704
MIDDLE ATLANTIC STATES	$ 423,192	$ 240,861	$ -182,330
7 DELAWARE	12,349	3,889	-8,459
8 NEW JERSEY	16,893	51,329	34,436
9 NEW YORK	316,156	114,929	-201,226
10 PENNSYLVANIA	77,794	70,714	-7,079
NORTH CENTRAL STATES	$ 28,533	$ 357,603	$ 329,070
11 ILLINOIS	5,204	75,403	70,199
12 INDIANA	--	30,781	30,781
13 IOWA	2,405	16,971	14,566
14 KANSAS	--	14,788	14,788
15 MICHIGAN	--	58,445	58,445
16 MINNESOTA	17,065	25,157	8,092
17 MISSOURI	--	27,792	27,792
18 NEBRASKA	1,615	9,152	7,537
19 NORTH DAKOTA	--	3,701	3,701
20 OHIO	--	64,370	64,370
21 SOUTH DAKOTA	--	3,415	3,415
22 WISCONSIN	2,244	27,629	25,385
SREB STATES	$ 375,113	$ 390,451	$ 15,338
23 ALABAMA	6,267	18,360	12,093
24 ARKANSAS	2,623	10,438	7,815
25 FLORIDA	265,767	57,365	-208,401

TABLE 10 (CONTINUED)

STATE AND REGION	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
SREB STATES (CONTINUED)			
26 GEORGIA	6,212	28,325	22,013
27 KENTUCKY	555	17,689	16,734
28 LOUISIANA	--	23,028	23,028
29 MARYLAND	29,008	28,126	-881
30 MISSISSIPPI	--	10,509	10,509
31 NORTH CAROLINA	--	29,402	29,402
32 SOUTH CAROLINA	10,427	14,501	4,074
33 TENNESSEE	19,555	22,603	3,048
34 TEXAS	--	88,379	88,379
35 VIRGINIA	31,432	32,218	786
36 WEST VIRGINIA	2,767	9,458	6,691
MOUNTAIN STATES	$ 4,771	$ 83,525	$ 78,754
37 ARIZONA	--	15,318	15,318
38 COLORADO	--	18,668	18,668
39 IDAHO	--	4,891	4,891
40 MONTANA	--	4,364	4,364
41 NEVADA	--	5,547	5,547
42 NEW MEXICO	--	6,528	6,528
43 OKLAHOMA	4,771	17,756	12,985
44 UTAH	--	7,157	7,157
45 WYOMING	--	3,298	3,298
PACIFIC STATES	$ 8,973	$ 217,947	$ 208,974
46 ALASKA	--	3,303	3,303
47 CALIFORNIA	--	165,754	165,754
48 HAWAII	2,003	6,194	4,191
49 OREGON	698	15,384	14,686
50 WASHINGTON	6,272	27,313	21,041
DISTRICT OF COLUMBIA	$ 12,683	$ 4,882	$ -7,800
ALL STATES INCLUDING DISTRICT OF COLUMBIA	$ 874,885	$ 1,374,742	$ 499,857

TABLE 11

OTHER TAX REVENUE
AND TOTAL STATE AND LOCAL TAX REVENUE,
FOR STATES, REGIONS AND THE UNITED STATES, 1981
(IN THOUSANDS)

STATE AND REGION	PARIMUTUEL TAXES	OTHER LICENSE TAXES	OTHER AND UNALLOCABLE TAXES	TOTAL STATE AND LOCAL TAXES
NEW ENGLAND STATES	$ 104,698	$ 149,005	$ 62,902	$ 14,834,325
1 CONNECTICUT	53,271	38,317	19,450	3,734,085
2 MAINE	1,724	23,375	2,000	1,062,783
3 MASSACHUSETTS	32,268	54,917	26,100	7,731,748
4 NEW HAMPSHIRE	9,405	19,357	7,400	763,356
5 RHODE ISLAND	6,944	5,596	5,952	1,035,951
6 VERMONT	1,086	7,447	2,000	506,402
MIDDLE ATLANTIC STATES	$ 158,991	$ 1,090,923	$ 886,400	$ 50,682,354
7 DELAWARE	1,517	132,066	4,300	677,043
8 NEW JERSEY	16,074	276,944	67,000	9,057,856
9 NEW YORK	116,180	164,343	311,600	28,618,145
10 PENNSYLVANIA	25,220	517,570	503,500	12,329,310
NORTH CENTRAL STATES	$ 129,405	$ 690,893	$ 643,511	$ 60,361,636
11 ILLINOIS	70,726	108,317	318,700	13,306,072
12 INDIANA	--	25,751	11,800	4,547,811
13 IOWA	--	34,582	12,000	3,096,843
14 KANSAS	--	36,952	20,400	2,351,977
15 MICHIGAN	23,853	83,230	59,200	10,673,490
16 MINNESOTA	--	67,977	27,400	4,767,326
17 MISSOURI	--	74,451	52,400	3,883,313
18 NEBRASKA	7,591	25,334	16,700	1,528,860
19 NORTH DAKOTA	--	16,893	4,800	647,355
20 OHIO	24,821	141,512	85,600	9,532,017
21 SOUTH DAKOTA	2,418	10,358	4,400	587,613
22 WISCONSIN	--	65,536	26,111	5,398,959
SREB STATES	$ 188,321	$ 1,405,845	$ 917,345	$ 62,722,455
23 ALABAMA	--	85,918	88,400	2,973,214
24 ARKANSAS	16,494	29,294	11,500	1,569,161
25 FLORIDA	105,246	141,184	109,300	8,411,876

TABLE 11 (CONTINUED)

STATE AND REGION	PARIMUTUEL TAXES	OTHER LICENSE TAXES	OTHER AND UNALLOCABLE TAXES	TOTAL STATE AND LOCAL TAXES
SRED STATES (CONTINUED)				
26 GEORGIA	--	41,517	61,308	4,673,447
27 KENTUCKY	14,361	46,901	20,500	2,886,770
28 LOUISIANA	21,973	129,232	63,200	4,145,770
29 MARYLAND	16,469	32,510	133,894	4,969,488
30 MISSISSIPPI	--	62,032	5,500	1,823,754
31 NORTH CAROLINA	--	119,415	26,200	4,772,902
32 SOUTH CAROLINA	--	33,868	46,000	2,464,335
33 TENNESSEE	--	91,350	71,038	3,518,627
34 TEXAS	--	514,304	45,700	13,737,459
35 VIRGINIA	--	54,974	171,585	5,124,654
36 WEST VIRGINIA	13,782	23,350	63,222	1,650,958
MOUNTAIN STATES	$ 23,766	$ 268,663	$ 202,264	$ 15,042,458
37 ARIZONA	10,863	28,264	24,600	2,850,675
38 COLORADO	9,060	46,385	57,483	2,960,277
39 IDAHO	300	26,834	4,400	779,118
40 MONTANA	--	17,479	4,031	876,961
41 NEVADA	382	41,463	56,300	850,903
42 NEW MEXICO	3,146	18,952	21,400	1,434,680
43 OKLAHOMA	--	55,140	17,350	3,087,776
44 UTAH	--	16,008	12,600	1,356,667
45 WYOMING	15	18,138	4,100	805,401
PACIFIC STATES	$ 146,659	$ 408,407	$ 858,670	$ 41,047,012
46 ALASKA	--	34,324	4,770	2,569,023
47 CALIFORNIA	133,288	223,165	651,000	29,828,287
48 HAWAII	--	7,604	9,700	1,344,230
49 OREGON	4,732	61,615	79,700	2,979,607
50 WASHINGTON	8,639	81,689	113,500	4,325,865
DISTRICT OF COLUMBIA	--	$ 29,245	$ --	$ 1,315,571
ALL STATES INCLUDING DISTRICT OF COLUMBIA	$ 751,844	$ 4,042,985	$ 3,571,092	$ 246,005,811

TABLE 12

SUMMARY TABLE: UTILIZATION OF TAX ABILITY
FOR STATES, REGIONS AND THE UNITED STATES, 1981
(IN THOUSANDS)

STATE AND REGION	GENERAL SALES AND GROSS RECEIPTS TAXES	SELECTIVE SALES AND GROSS RECEIPTS TAXES	DEATH AND GIFT TAXES	GENERAL PROPERTY TAXES	INCOME TAXES	
					INDIVIDUAL	CORPORATE
NEW ENGLAND STATES	$ 1,066,193	$ 88,540	$ -62,134	$ -2,172,574	$ 640,404	$ -50,945
1 CONNECTICUT	49,763	-41,486	-29,248	-363,474	847,575	15,870
2 MAINE	-2,029	1,103	-5,023	-93,769	56,789	24,775
3 MASSACHUSETTS	675,328	192,115	-21,500	-1,355,410	-524,600	-115,803
4 NEW HAMPSHIRE	222,835	-26,700	-1,586	-170,950	209,971	3,665
5 RHODE ISLAND	59,252	-4,196	-6,963	-118,218	43,556	14,490
6 VERMONT	61,044	-32,292	2,190	-70,747	7,114	6,049
MIDDLE ATLANTIC STATES	$ 1,238,881	$ -346,358	$ -76,871	$ -3,382,954	$ -3,021,662	$ -216,079
7 DELAWARE	161,523	2,569	-2,091	109,832	-111,470	11,308
8 NEW JERSEY	868,112	-234,899	-39,234	-1,201,494	961,567	8,715
9 NEW YORK	-641,396	-110,949	44,970	-3,001,014	-3,870,557	-218,180
10 PENNSYLVANIA	850,642	-3,077	-80,514	709,722	-21,200	-17,920
NORTH CENTRAL STATES	$ 2,506,243	$ 1,135,085	$ 103,926	$ -1,734,627	$ 2,684,212	$ 540,840
11 ILLINOIS	21,615	-108,047	-18,761	-470,531	1,090,622	22,335
12 INDIANA	-82,896	286,810	10,465	-14,763	561,126	195,115
13 IOWA	190,113	74,356	-27,181	-244,954	30,589	57,103
14 KANSAS	131,829	74,494	-4,689	-109,854	198,447	17,715
15 MICHIGAN	634,615	520,791	44,981	-1,156,736	154,665	-279,363
16 MINNESOTA	349,224	-5,254	12,415	38,971	-352,796	-45,673
17 MISSOURI	100,265	70,688	18,729	422,151	361,044	187,729
18 NEBRASKA	55,195	70,580	10,640	-152,841	178,525	49,938
19 NORTH DAKOTA	24,180	16,268	3,500	13,052	91,099	1,026
20 OHIO	874,149	-30,064	64,766	337,527	677,908	241,274
21 SOUTH DAKOTA	-38,000	10,116	-1,657	-67,630	141,664	35,148
22 WISCONSIN	245,955	154,350	-9,276	-329,013	-508,680	58,487
SREB STATES	$ -414,633	$ -1,543,343	$ 248,899	$ 5,203,650	$ 7,508,076	$ 2,121,513
23 ALABAMA	-63,666	-309,446	21,991	663,252	215,291	109,664
24 ARKANSAS	35,244	10,126	12,443	244,639	123,183	38,574
25 FLORIDA	-160,566	-482,709	23,308	593,666	2,379,790	249,792

TABLE 12 (CONTINUED)

STATE AND REGION	GENERAL SALES AND GROSS RECEIPTS TAXES	SELECTIVE SALES AND GROSS RECEIPTS TAXES	DEATH AND GIFT TAXES	GENERAL PROPERTY TAXES	INCOME TAXES	
					INDIVIDUAL	CORPORATE
SREB STATES (CONTINUED)						
26 GEORGIA	-76,161	29,609	34,711	337,730	139,173	69,834
27 KENTUCKY	104,090	-2,342	642	444,382	-28,041	46,350
28 LOUISIANA	-580,017	17,167	13,188	740,151	769,664	-4,770
29 MARYLAND	414,435	-23,691	23,787	227,047	-622,790	163,468
30 MISSISSIPPI	-287,111	9,962	11,155	195,760	244,835	55,661
31 NORTH CAROLINA	273,901	-60,184	2,538	485,469	-83,788	54,371
32 SOUTH CAROLINA	-13,843	-18,617	11,595	235,500	30,569	12,207
33 TENNESSEE	-409,548	-73,151	9,790	263,643	901,989	61,935
34 TEXAS	107,468	-494,479	48,348	209,038	3,666,400	1,004,902
35 VIRGINIA	472,126	-125,008	32,972	337,179	47,552	184,025
36 WEST VIRGINIA	-230,980	-20,571	2,430	226,193	124,253	75,509
MOUNTAIN STATES	$ -662,519	$ 27,911	$ 60,560	$ 390,116	$ 1,471,815	$ 393,078
37 ARIZONA	-339,183	-24,059	15,189	-22,007	271,326	47,656
38 COLORADO	-123,783	145,581	21,603	-27,188	336,790	108,796
39 IDAHO	58,115	23,562	3,406	48,046	17,376	4,732
40 MONTANA	181,232	10,272	950	-175,895	34,596	-3,282
41 NEVADA	-4,650	-145,503	5,082	45,225	230,103	63,068
42 NEW MEXICO	-280,279	18,472	7,988	162,776	199,875	20,702
43 OKLAHOMA	73,173	-54,515	-5,843	475,516	242,582	73,195
44 UTAH	-129,781	26,005	5,672	16,963	1,944	40,706
45 WYOMING	-57,358	28,104	2,515	-133,316	136,825	37,501
PACIFIC STATES	$ -2,245,987	$ 501,364	$ -260,393	$ 1,689,331	$ 1,105,321	$ -1,356,056
46 ALASKA	52,276	19,027	4,948	-163,007	129,852	-857,286
47 CALIFORNIA	-1,937,456	573,134	-251,102	1,810,303	287,113	-846,421
48 HAWAII	-291,685	-11,525	5,552	140,564	-77,806	17,675
49 OREGON	638,914	40,234	-10,237	-344,301	-366,856	19,416
50 WASHINGTON	-748,034	-119,504	-9,553	245,774	1,133,060	310,554
DISTRICT OF COLUMBIA	$ -283,669	$ -13,519	$ -4,900	$ 7,061	$ -115,665	$ -16,320
ALL STATES INCLUDING DISTRICT OF COLUMBIA	$ 1,204,505	$ 249,678	$ 5,082	$ 0	$ 10,672,459	$ 1,416,026

TABLE 12 (CONTINUED)

STATE AND REGION	LICENSE TAXES: ALCOHOLIC BEVERAGE	LICENSE TAXES: MOTOR VEHICLE	MOTOR FUEL TAXES	SEVERANCE TAXES	TRANSFER TAXES	NET UNUTILIZED ABILITY (-) OVERUTILIZATION
NEW ENGLAND STATES	$ 1,783	$ 39,553	$ -92,855	$ 32,874	$ 57,852	$ -451,316
1 CONNECTICUT	-2,368	-2,300	-36,505	3,682	23,270	464,775
2 MAINE	-522	-6,296	-2,438	8,422	4,528	-14,465
3 MASSACHUSETTS	4,127	54,275	-37,496	14,010	23,994	-1,090,964
4 NEW HAMPSHIRE	-169	660	-11,514	1,525	2,335	230,070
5 RHODE ISLAND	754	2,428	-6,507	2,907	4,431	-8,069
6 VERMONT	-34	-9,212	1,608	2,328	-704	-32,661
MIDDLE ATLANTIC STATES	$ -9,275	$ -217,347	$ -86,397	$ 234,753	$ -182,330	$ -6,065,606
7 DELAWARE	129	-8,918	-3,338	248	-8,459	151,328
8 NEW JERSEY	5,012	-82,872	5,994	10,532	34,436	355,866
9 NEW YORK	-16,352	-54,520	33,637	31,168	-201,226	-8,004,228
10 PENNSYLVANIA	1,936	-71,033	-122,888	192,845	-7,079	1,431,428
NORTH CENTRAL STATES	$ 1,990	$ -245,150	$ 122,423	$ 501,669	$ 329,070	$ 5,945,679
11 ILLINOIS	9,988	-102,059	50,218	105,142	70,199	670,720
12 INDIANA	-3,976	32,268	8,252	55,255	30,781	1,098,434
13 IOWA	-2,167	-64,261	567	13,910	14,566	42,639
14 KANSAS	1,248	12,654	10,250	140,208	14,788	487,091
15 MICHIGAN	-10,205	9,326	-39,496	50,961	58,445	27,980
16 MINNESOTA	3,535	-21,746	-36,595	-6,101	8,092	-55,931
17 MISSOURI	2,351	3,026	60,265	60,647	27,792	1,314,688
18 NEBRASKA	1,266	-6,261	-32,532	9,897	7,537	191,940
19 NORTH DAKOTA	357	-2,696	8,627	-62,088	3,701	97,023
20 OHIO	-5,015	-95,752	104,359	119,342	64,370	2,352,861
21 SOUTH DAKOTA	383	-3,451	-9,652	6,807	3,415	77,127
22 WISCONSIN	4,230	-6,190	-1,835	7,691	25,385	-358,901
SREB STATES	$ 11,491	$ 307,396	$ -68,388	$ 131,351	$ 15,338	$ 13,921,351
23 ALABAMA	709	52,741	-80,088	43,421	12,093	665,961
24 ARKANSAS	789	-16,319	-16,418	13,830	7,865	452,956
25 FLORIDA	-5,364	14,916	-5,680	-43,055	-208,401	2,355,692

TABLE 12 (CONTINUED)

STATE AND REGION	LICENSE TAXES: ALCOHOLIC BEVERAGE	LICENSE TAXES: MOTOR VEHICLE	MOTOR FUEL TAXES	SEVERANCE TAXES	TRANSFER TAXES	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
SREB STATES (CONTINUED)						
26 GEORGIA	3,302	90,203	-77,234	41,425	22,013	614,665
27 KENTUCKY	992	39,113	-17,425	37,370	16,734	641,863
28 LOUISIANA	1,452	40,404	1,616	38,943	23,028	1,060,826
29 MARYLAND	4,146	18,582	-24,358	17,624	-881	197,364
30 MISSISSIPPI	456	25,482	-7,650	-26,932	10,509	232,126
31 NORTH CAROLINA	3,113	32,623	-7,828	21,933	29,402	751,547
32 SOUTH CAROLINA	-732	35,251	-38,691	11,130	4,074	268,437
33 TENNESSEE	2,279	-4,683	9,045	33,406	3,048	797,750
34 TEXAS	2,541	4,928	289,782	-400,403	88,375	4,526,900
35 VIRGINIA	3,047	-22,622	-74,590	92,182	786	947,647
36 WEST VIRGINIA	-5,238	-3,220	-18,861	250,479	6,691	406,676
MOUNTAIN STATES	$ 3,762	$ -20,672	$ 61,282	$ 132,323	$ 78,754	$ 1,936,406
37 ARIZONA	-1,140	-2,793	7,545	125,271	15,318	93,119
38 COLORADO	968	21,230	23,695	95,195	18,668	621,553
39 IDAHO	53	-8,535	-2,525	24,778	4,891	173,891
40 MONTANA	-766	4,388	-1,274	-30,318	4,364	24,663
41 NEVADA	843	-4,523	487	20,625	5,547	220,300
42 NEW MEXICO	561	2,755	-3,524	-75,844	6,528	59,666
43 OKLAHOMA	1,768	-33,568	42,057	-223,254	12,985	600,086
44 UTAH	969	16,427	-4,785	69,302	7,157	54,577
45 WYOMING	508	-16,048	14	126,571	3,298	88,611
PACIFIC STATES	$ -8,338	$ 140,968	$ 64,467	$ -198,198	$ 208,974	$ 41,449
46 ALASKA	-977	-3,480	-4,574	-651,890	3,303	-1,431,812
47 CALIFORNIA	-9,632	152,657	132,616	535,747	165,754	1,012,708
48 HAWAII	967	-5,787	-26,095	3,687	4,191	-240,288
49 OREGON	1,100	-29,583	36,105	-46,346	14,686	-46,908
50 WASHINGTON	205	27,164	-73,577	-39,394	21,041	747,731
DISTRICT OF COLUMBIA	$ -444	$ -4,745	$ -528	$ 0	$ -7,800	$ -440,538
ALL STATES INCLUDING DISTRICT OF COLUMBIA	$ 967	$ 0	$ 0	$ 834,812	$ 495,857	$ 14,887,424

TABLE 13

STATE AND LOCAL TAX COLLECTIONS BY SOURCE AS PERCENTAGES OF TOTAL COLLECTIONS, FOR STATES, REGIONS AND THE UNITED STATES, 1981

STATE AND REGION	GENERAL SALES AND GROSS RECEIPTS	SELECTIVE SALES AND GROSS RECEIPTS	GENERAL PROPERTY TAXES	INCOME TAXES		OTHER
				INDIVIDUAL	CORPORATE	
NEW ENGLAND STATES	15.1	7.7	43.9	17.9	6.4	9.1
1 CONNECTICUT	24.5	10.7	43.7	3.2	6.7	11.2
2 MAINE	22.2	8.1	37.7	16.6	3.7	11.8
3 MASSACHUSETTS	11.1	4.9	43.6	26.6	6.5	6.8
4 NEW HAMPSHIRE	--	14.4	60.7	1.7	7.5	15.8
5 RHODE ISLAND	17.1	8.9	41.4	18.6	4.9	9.1
6 VERMONT	8.8	14.1	41.4	19.5	4.5	11.6
MIDDLE ATLANTIC STATES	17.3	8.0	32.6	25.7	5.8	10.6
7 DELAWARE	--	8.5	15.1	40.3	4.9	31.3
8 NEW JERSEY	14.0	11.3	44.2	12.7	6.3	11.5
9 NEW YORK	18.9	6.6	32.4	30.2	5.3	6.6
10 PENNSYLVANIA	16.9	8.9	25.5	24.0	6.7	18.1
NORTH CENTRAL STATES	20.5	7.3	35.2	20.1	5.8	11.1
11 ILLINOIS	23.4	9.6	34.4	15.3	6.3	11.0
12 INDIANA	29.9	4.1	37.2	15.3	3.4	10.0
13 IOWA	16.6	6.1	37.8	21.7	4.4	13.4
14 KANSAS	20.2	6.4	38.3	17.4	6.3	11.5
15 MICHIGAN	16.6	3.6	40.7	20.9	8.8	9.2
16 MINNESOTA	14.6	8.3	28.0	29.3	7.0	12.9
17 MISSOURI	27.1	9.2	28.1	20.4	3.3	11.8
18 NEBRASKA	21.3	4.6	42.6	13.2	3.5	14.8
19 NORTH DAKOTA	20.0	6.3	29.1	9.6	6.3	28.5
20 OHIO	18.9	10.7	33.3	20.9	5.1	11.1
21 SOUTH DAKOTA	30.6	7.3	43.2	--	0.6	18.3
22 WISCONSIN	16.7	5.0	34.0	30.7	4.7	8.9
SREB STATES	26.5	12.1	25.6	13.2	3.7	18.9
23 ALABAMA	27.8	19.9	11.4	18.4	3.3	19.2
24 ARKANSAS	25.5	9.7	20.8	19.9	5.1	18.9
25 FLORIDA	30.2	16.3	30.1	--	4.8	18.6

TABLE 13 (CONTINUED)

STATE AND REGION	GENERAL SALES AND GROSS RECEIPTS	SELECTIVE SALES AND GROSS RECEIPTS	GENERAL PROPERTY TAXES	INCOME TAXES		
				INDIVIDUAL	CORPORATE	OTHER
SREB STATES (CONTINUED)						
26 GEORGIA	26.8	8.7	25.8	22.2	5.4	11.1
27 KENTUCKY	21.8	9.5	18.0	26.4	5.4	18.8
28 LOUISIANA	37.1	8.2	12.4	4.5	6.4	31.4
29 MARYLAND	15.2	9.2	26.3	36.0	3.1	10.2
30 MISSISSIPPI	39.7	8.4	20.7	10.5	3.5	17.3
31 NORTH CAROLINA	19.8	10.8	23.4	27.3	5.9	12.8
32 SOUTH CAROLINA	25.0	9.8	22.5	23.2	6.2	13.3
33 TENNESSEE	38.3	12.0	27.5	1.0	5.5	15.6
34 TEXAS	25.9	13.5	33.6	--	--	27.0
35 VIRGINIA	16.9	12.1	27.7	25.2	3.6	14.6
36 WEST VIRGINIA	37.8	10.1	17.5	16.2	1.9	16.4
MOUNTAIN STATES	27.5	8.4	27.7	13.3	3.7	19.5
37 ARIZONA	34.2	9.1	30.1	12.8	4.4	9.4
38 COLORADO	30.4	4.8	35.3	14.8	3.5	11.2
39 IDAHO	18.6	6.7	28.1	23.8	6.5	16.3
40 MONTANA	--	6.5	47.2	16.7	6.0	23.6
41 NEVADA	26.4	25.9	28.9	--	--	18.8
42 NEW MEXICO	38.4	5.7	13.5	4.9	3.7	33.7
43 OKLAHOMA	21.5	10.6	15.9	16.0	4.2	31.7
44 UTAH	31.5	6.2	27.5	21.7	3.0	10.0
45 WYOMING	29.1	2.8	38.9	--	--	29.2
PACIFIC STATES	27.5	6.0	24.8	19.3	9.3	13.0
46 ALASKA	1.7	1.2	13.4	0.3	34.8	48.5
47 CALIFORNIA	29.6	5.3	24.2	22.1	9.2	9.6
48 HAWAII	40.8	8.0	14.7	24.9	3.9	7.7
49 OREGON	--	6.6	39.7	33.7	5.2	14.7
50 WASHINGTON	43.5	12.5	28.7	--	--	15.2
DISTRICT OF COLUMBIA	37.0	6.8	19.7	24.2	5.5	6.9
ALL STATES INCLUDING DISTRICT OF COLUMBIA	22.7	8.5	30.5	18.8	5.8	13.7

TABLE 14

TOTAL TAX REVENUES AS A PERCENT OF PERSONAL INCOME AND AS A PERCENT OF GENERAL REVENUES; FEDERAL AIDS AS A PERCENT OF GENERAL REVENUES; AND STATE RANK BURDEN INDEX, FOR STATES, REGIONS, AND THE UNITED STATES, 1981

STATE AND REGION	TAXES AS A PERCENT OF PERSONAL INCOME	TAXES AS A PERCENT OF GENERAL REVENUES FROM OWN SOURCE	FEDERAL AIDS AS A PERCENT OF GENERAL REVENUES	TAX BURDEN INDEX RANK
NEW ENGLAND STATES	11.2	--	--	--
1 CONNECTICUT	9.6	81.1	17.9	51
2 MAINE	11.4	80.0	28.0	7
3 MASSACHUSETTS	12.6	83.3	22.3	23
4 NEW HAMPSHIRE	8.6	74.2	24.5	47
5 RHODE ISLAND	10.9	74.3	25.0	30
6 VERMONT	12.0	74.9	30.3	4
MIDDLE ATLANTIC STATES	12.7	--	--	--
7 DELAWARE	10.5	67.5	24.0	38
8 NEW JERSEY	10.6	78.9	16.8	44
9 NEW YORK	15.0	80.7	19.3	6
10 PENNSYLVANIA	10.5	78.7	21.0	32
NORTH CENTRAL STATES	10.1	--	--	--
11 ILLINOIS	10.6	79.6	21.8	35
12 INDIANA	8.9	71.8	20.5	40
13 IOWA	11.0	72.7	19.3	27
14 KANSAS	9.7	70.8	19.0	41
15 MICHIGAN	11.0	72.3	21.7	34
16 MINNESOTA	11.4	69.3	21.0	29
17 MISSOURI	8.4	74.4	24.3	46
18 NEBRASKA	10.0	67.6	18.5	33
19 NORTH DAKOTA	10.5	55.1	19.9	28
20 OHIO	8.9	72.6	21.2	48
21 SOUTH DAKOTA	10.3	68.9	27.8	13
22 WISCONSIN	11.7	74.2	21.4	19
SREB STATES	9.7	--	--	--
23 ALABAMA	9.7	59.7	23.7	14
24 ARKANSAS	9.0	69.3	29.0	22
25 FLORIDA	8.8	69.6	19.9	42

TABLE 14 (CONTINUED)

STATE AND REGION	TAXES AS A PERCENT OF PERSONAL INCOME	TAXES AS A PERCENT OF GENERAL REVENUES FROM OWN SOURCE	FEDERAL AIDS AS A PERCENT OF GENERAL REVENUES	TAX BURDEN INDEX RANK
SREB STATES (CONTINUED)				
26 GEORGIA	9.9	68.1	24.0	24
27 KENTUCKY	9.8	74.4	27.3	17
28 LOUISIANA	10.8	66.1	22.1	18
29 MARYLAND	10.6	73.8	21.9	37
30 MISSISSIPPI	10.4	67.3	28.3	3
31 NORTH CAROLINA	9.8	74.9	24.4	21
32 SOUTH CAROLINA	10.2	70.7	24.3	8
33 TENNESSEE	9.4	69.8	25.8	25
34 TEXAS	9.3	70.2	17.6	43
35 VIRGINIA	9.6	74.7	22.4	36
36 WEST VIRGINIA	10.5	71.9	28.3	11
MOUNTAIN STATES	10.8	--	--	--
37 ARIZONA	11.2	72.4	18.4	16
38 COLORADO	9.5	68.7	19.6	45
39 IDAHO	9.6	69.9	25.2	26
40 MONTANA	12.1	70.6	26.5	9
41 NEVADA	9.7	66.9	18.5	49
42 NEW MEXICO	13.2	58.1	19.6	2
43 OKLAHOMA	10.5	71.0	19.5	31
44 UTAH	11.4	70.9	24.6	5
45 WYOMING	14.7	58.1	19.6	10
PACIFIC STATES	11.3	--	--	--
46 ALASKA	46.8	50.8	8.4	1
47 CALIFORNIA	10.6	73.7	21.5	39
48 HAWAII	13.0	75.7	21.2	15
49 OREGON	11.6	66.2	22.1	20
50 WASHINGTON	9.5	69.0	23.5	50
DISTRICT OF COLUMBIA	16.2	84.8	46.4	12
ALL STATES INCLUDING DISTRICT OF COLUMBIA	10.8	--	--	--

TABLE 15

FEDERAL INCOME TAX RETURNS, PERCENTAGES OF TOTAL NUMBER, BY ADJUSTED GROSS INCOME CLASS, FOR STATES, REGIONS, AND THE UNITED STATES, 1979

STATE AND REGION	UNDER $5,000	$5,000-9,999	$10,000-14,999	$15,000-24,999	$25,000-49,999	$50,000 OR OVER	NUMBER OF RETURNS
NEW ENGLAND STATES	23.1	21.0	16.0	22.1	15.1	2.6	5,366,195
1 CONNECTICUT	20.5	19.6	15.0	22.7	18.3	3.9	1,376,436
2 MAINE	28.7	22.7	16.6	21.9	8.9	1.3	456,794
3 MASSACHUSETTS	23.6	20.6	16.5	21.2	15.8	2.4	2,514,614
4 NEW HAMPSHIRE	22.1	23.9	16.0	23.5	12.6	1.8	423,581
5 RHODE ISLAND	23.9	21.6	16.3	23.8	12.3	2.1	401,459
6 VERMONT	22.8	25.4	16.5	23.4	10.4	1.5	193,311
MIDDLE ATLANTIC STATES	21.4	20.2	16.3	22.6	16.7	2.8	15,366,029
7 DELAWARE	23.2	17.8	15.3	21.5	19.1	3.1	248,170
8 NEW JERSEY	20.3	19.4	15.6	21.8	19.4	3.5	3,152,704
9 NEW YORK	21.3	21.1	16.6	21.9	16.1	2.9	7,147,126
10 PENNSYLVANIA	22.2	19.6	16.1	24.3	15.7	2.0	4,817,969
NORTH CENTRAL STATES	21.9	19.3	15.2	23.4	17.8	2.3	24,492,768
11 ILLINOIS	21.0	18.4	15.2	22.7	19.8	2.9	4,901,286
12 INDIANA	23.5	17.9	14.8	24.7	17.2	1.9	2,227,638
13 IOWA	22.8	19.6	15.1	23.7	16.6	2.2	1,202,827
14 KANSAS	19.4	23.2	15.4	22.7	16.9	2.4	993,238
15 MICHIGAN	20.5	18.4	13.9	23.0	21.4	2.7	3,764,658
16 MINNESOTA	25.0	18.3	15.6	21.7	17.0	2.4	1,728,264
17 MISSOURI	23.3	21.7	15.2	22.6	15.2	2.1	1,970,530
18 NEBRASKA	24.5	20.7	16.1	22.4	14.3	2.1	662,771
19 NORTH DAKOTA	25.9	21.1	16.7	21.2	13.2	1.8	273,563
20 OHIO	20.0	20.0	16.1	25.1	16.6	2.0	4,513,999
21 SOUTH DAKOTA	30.1	22.8	15.7	20.1	9.9	1.5	285,962
22 WISCONSIN	23.6	18.9	14.4	24.5	16.7	1.9	1,968,083
SREB STATES	23.7	23.3	15.7	20.9	14.1	2.3	27,371,056
23 ALABAMA	26.4	21.1	16.1	21.2	13.6	1.6	1,372,550
24 ARKANSAS	28.8	22.0	16.7	20.0	10.9	1.6	801,906
25 FLORIDA	23.6	25.6	16.5	20.0	11.8	2.5	3,900,884

TABLE 15 (CONTINUED)

STATE AND REGION	UNDER $5,000	$5,000-9,999	$10,000-14,999	$15,000-24,999	$25,000-49,999	$50,000 OR OVER	NUMBER OF RETURNS
SREB STATES (CONTINUED)							
26 GEORGIA	22.2	26.6	15.3	20.7	13.2	1.9	2,115,568
27 KENTUCKY	23.1	23.7	15.5	21.9	13.7	1.7	1,309,862
28 LOUISIANA	23.1	23.2	15.4	20.3	15.8	2.2	1,526,193
29 MARYLAND	23.1	17.6	15.0	21.3	19.8	3.2	1,821,650
30 MISSISSIPPI	25.6	27.2	15.2	19.9	10.6	1.5	838,808
31 NORTH CAROLINA	24.0	26.3	16.0	20.1	12.0	1.6	2,311,897
32 SOUTH CAROLINA	23.2	26.3	16.5	20.8	11.8	1.4	1,167,227
33 TENNESSEE	25.2	24.0	15.9	21.2	11.9	1.7	1,753,231
34 TEXAS	23.4	21.4	15.2	21.2	15.9	2.9	5,596,618
35 VIRGINIA	22.0	21.5	15.8	21.2	16.4	2.7	2,187,918
36 WEST VIRGINIA	22.3	19.9	15.0	25.7	15.4	1.5	667,001
MOUNTAIN STATES	24.2	21.0	15.4	22.3	14.9	2.2	5,786,093
37 ARIZONA	24.1	22.8	14.9	21.9	14.0	2.2	1,076,686
38 COLORADO	23.0	20.3	15.4	21.3	17.2	2.7	1,261,473
39 IDAHO	26.0	18.4	16.0	25.1	12.9	1.7	353,402
40 MONTANA	26.7	21.5	15.6	22.2	12.3	1.7	332,263
41 NEVADA	19.9	24.7	16.2	21.3	15.3	2.6	369,073
42 NEW MEXICO	28.6	21.6	15.1	20.3	12.7	1.7	510,654
43 OKLAHOMA	24.3	20.6	16.0	22.8	14.0	2.3	1,148,677
44 UTAH	24.5	18.7	15.0	24.3	15.6	1.8	528,263
45 WYOMING	21.3	18.4	13.6	24.1	20.0	2.5	205,402
PACIFIC STATES	21.7	20.7	15.1	21.3	18.1	3.1	13,529,138
46 ALASKA	18.8	16.8	13.3	19.5	24.3	7.3	188,339
47 CALIFORNIA	21.4	21.2	15.3	21.0	17.9	3.3	10,069,500
48 HAWAII	23.6	21.6	15.4	18.7	18.1	2.7	412,522
49 OREGON	23.7	20.8	13.8	23.0	16.5	2.2	1,100,919
50 WASHINGTON	21.7	18.2	14.9	23.0	19.6	2.6	1,757,458
DISTRICT OF COLUMBIA	20.0	25.0	18.1	19.4	13.8	3.7	315,668
ALL STATES INCLUDING DISTRICT OF COLUMBIA	22.5	21.1	15.6	22.1	16.2	2.5	92,226,768

TABLE 16

STATE AND LOCAL TAX ABILITY AND ABILITY UTILIZATION, AND EXTENT OF UTILIZATION, ALL TAXES AND MAJOR TAXES, FOR STATES, REGIONS, AND THE UNITED STATES, 1981

STATE AND REGION	TAX EFFORT (1,000)	NET OVER AND UNDER UTILIZATION OF ABILITY (1,000)	TAX ABILITY (COLS. 1+2) (1,000)	PERCENTAGE OF ABILITY UTILIZED
NEW ENGLAND STATES	$ 14,834,325	$ -451,316	$ 14,383,008	103.1
1 CONNECTICUT	3,734,085	464,775	4,198,860	88.9
2 MAINE	1,062,783	-14,465	1,048,317	101.4
3 MASSACHUSETTS	7,731,748	-1,090,964	6,640,783	116.4
4 NEW HAMPSHIRE	763,356	230,070	993,426	76.8
5 RHODE ISLAND	1,035,951	-8,069	1,027,881	100.8
6 VERMONT	506,402	-32,661	473,740	106.9
MIDDLE ATLANTIC STATES	$ 50,682,354	$ -6,065,606	$ 44,616,747	113.6
7 DELAWARE	677,043	151,328	828,371	81.7
8 NEW JERSEY	9,057,856	355,866	9,413,722	96.2
9 NEW YORK	28,618,145	-8,004,228	20,613,916	138.8
10 PENNSYLVANIA	12,329,310	1,431,428	13,760,738	89.6
NORTH CENTRAL STATES	$ 60,361,636	$ 5,945,679	$ 66,307,315	91.0
11 ILLINOIS	13,306,072	670,720	13,976,792	95.2
12 INDIANA	4,547,811	1,098,434	5,646,245	80.5
13 IOWA	3,096,843	42,639	3,139,482	98.6
14 KANSAS	2,391,977	487,091	2,879,068	83.1
15 MICHIGAN	10,673,490	27,980	10,701,470	99.7
16 MINNESOTA	4,767,326	-55,931	4,711,394	101.2
17 MISSOURI	3,883,213	1,314,688	5,198,001	74.7
18 NEBRASKA	1,528,860	191,940	1,720,800	88.8
19 NORTH DAKOTA	647,355	97,023	744,378	87.0
20 OHIO	9,532,017	2,352,861	11,884,878	80.2
21 SOUTH DAKOTA	587,613	77,137	664,750	88.4
22 WISCONSIN	5,398,959	-358,901	5,040,057	107.1
SREB STATES	$ 62,722,455	$ 13,921,351	$ 76,643,806	81.8
23 ALABAMA	2,973,214	665,961	3,639,175	81.7
24 ARKANSAS	1,569,161	453,956	2,023,117	77.6
25 FLORIDA	8,411,876	2,355,692	10,767,568	78.1

TABLE 16 (CONTINUED)

STATE AND REGION	TAX EFFORT (1,000)	NET OVER AND UNDER UTILIZATION OF ABILITY (1,000)	TAX ABILITY (COLS. 1+2) (1,000)	PERCENTAGE OF ABILITY UTILIZED
SREB STATES (CONTINUED)				
26 GEORGIA	4,673,447	614,605	5,288,052	88.4
27 KENTUCKY	2,886,770	641,863	3,528,633	81.8
28 LOUISIANA	4,145,770	1,060,826	5,206,596	79.6
29 MARYLAND	4,969,488	197,364	5,166,852	96.2
30 MISSISSIPPI	1,823,754	232,126	2,055,880	88.7
31 NORTH CAROLINA	4,772,902	751,547	5,524,449	86.4
32 SOUTH CAROLINA	2,464,335	268,437	2,732,772	90.2
33 TENNESSEE	3,518,627	797,750	4,316,377	81.5
34 TEXAS	13,737,459	4,526,900	18,264,359	75.2
35 VIRGINIA	5,124,694	947,647	6,072,341	84.4
36 WEST VIRGINIA	1,650,958	406,676	2,057,634	80.2
MOUNTAIN STATES	$ 15,042,458	$ 1,936,406	$ 16,978,864	88.6
37 ARIZONA	2,850,675	93,119	2,943,794	96.8
38 COLORADO	2,960,277	621,553	3,581,830	82.6
39 IDAHO	779,118	173,891	953,009	81.8
40 MONTANA	876,961	24,663	901,624	97.3
41 NEVADA	890,903	220,300	1,111,203	80.2
42 NEW MEXICO	1,434,680	59,606	1,494,286	96.0
43 OKLAHOMA	3,087,776	600,086	3,687,862	83.7
44 UTAH	1,356,667	54,577	1,411,244	96.1
45 WYOMING	805,401	88,611	894,012	90.1
PACIFIC STATES	$ 41,047,012	$ 41,449	$ 41,088,461	99.9
46 ALASKA	2,569,023	-1,431,812	1,137,210	225.9
47 CALIFORNIA	29,828,287	1,012,708	30,840,995	96.7
48 HAWAII	1,344,230	-240,268	1,103,961	121.8
49 OREGON	2,979,607	-46,908	2,932,698	101.6
50 WASHINGTON	4,325,865	747,731	5,073,596	85.3
DISTRICT OF COLUMBIA	$ 1,315,571	$ -440,536	$ 875,034	150.3
ALL STATES INCLUDING DISTRICT OF COLUMBIA	$ 246,005,811	$ 14,887,424	$ 260,893,235	94.3

TABLE 16 (CONTINUED)

PERCENTAGE OF ABILITY UTILIZED

STATE AND REGION	GENERAL SALES TAXES	SELECTIVE SALES TAXES	PROPERTY TAXES	INCOME TAXES	
				INDIVIDUAL	CORPORATE
NEW ENGLAND STATES	67.7	92.8	150.1	80.6	105.6
1 CONNECTICUT	94.9	111.5	128.7	12.2	94.0
2 MAINE	100.9	98.7	130.6	75.7	61.3
3 MASSACHUSETTS	56.0	66.3	167.3	134.2	127.6
4 NEW HAMPSHIRE	--	132.2	158.4	5.7	94.0
5 RHODE ISLAND	75.0	104.8	138.0	81.6	77.6
6 VERMONT	42.3	182.1	150.9	93.3	79.1
MIDDLE ATLANTIC STATES	87.6	109.3	125.8	130.2	107.9
7 DELAWARE	--	95.7	48.2	169.1	74.4
8 NEW JERSEY	59.3	129.6	142.9	53.9	98.5
9 NEW YORK	113.4	106.3	147.9	181.2	116.7
10 PENNSYLVANIA	71.0	100.3	81.6	100.7	102.2
NORTH CENTRAL STATES	83.1	79.4	108.9	81.9	86.7
11 ILLINOIS	99.3	109.3	111.4	65.1	97.4
12 INDIANA	106.5	39.7	100.9	54.5	44.2
13 IOWA	73.0	71.6	126.5	95.7	70.4
14 KANSAS	78.5	67.4	113.6	67.7	89.5
15 MICHIGAN	73.9	42.3	136.3	92.0	142.0
16 MINNESOTA	66.6	101.4	97.2	133.8	116.0
17 MISSOURI	91.3	83.5	72.1	68.7	40.6
18 NEBRASKA	85.5	50.1	130.6	53.0	52.0
19 NORTH DAKOTA	84.3	71.5	93.5	40.7	97.6
20 OHIO	87.3	103.0	90.4	74.6	67.0
*21 SOUTH DAKOTA	126.8	80.8	136.3	--	9.5
22 WISCONSIN	78.6	63.8	121.8	144.4	81.4
SREB STATES	102.6	125.6	75.6	51.2	52.2
23 ALABAMA	108.3	209.1	33.7	71.7	47.5
24 ARKANSAS	91.9	93.7	57.2	71.7	67.7
25 FLORIDA	106.7	154.5	81.0	--	61.7

TABLE 16 (CONTINUED)

PERCENTAGE OF ABILITY UTILIZED

STATE AND REGION	GENERAL SALES TAXES	SELECTIVE SALES TAXES	PROPERTY TAXES	INCOME TAXES	
				INDIVIDUAL	CORPORATE
SREB STATES (CONTINUED)					
26 GEORGIA	106.5	93.2	78.1	88.2	78.3
27 KENTUCKY	85.8	100.9	53.9	103.8	77.0
28 LOUISIANA	160.6	95.2	41.0	19.4	101.6
29 MARYLAND	64.5	105.5	85.2	153.4	48.9
30 MISSISSIPPI	165.8	93.9	65.8	43.8	53.4
31 NORTH CAROLINA	77.6	113.3	69.7	106.9	83.7
32 SOUTH CAROLINA	102.3	108.3	70.2	94.9	92.6
33 TENNESSEE	143.6	121.0	78.6	3.8	75.9
34 TEXAS	97.1	136.2	95.7	--	--
35 VIRGINIA	64.7	125.1	80.8	96.4	49.8
36 WEST VIRGINIA	156.8	114.1	56.1	68.3	29.8
MOUNTAIN STATES	119.1	97.8	91.4	57.5	58.6
37 ARIZONA	153.3	110.2	102.6	57.3	72.6
38 COLORADO	116.0	49.5	102.7	56.5	48.7
39 IDAHO	71.4	68.8	82.0	91.4	91.5
40 MONTANA	--	84.8	173.9	80.7	106.6
41 NEVADA	102.0	269.9	85.0	--	--
42 NEW MEXICO	203.4	81.7	54.3	26.2	72.1
43 OKLAHOMA	90.1	119.9	50.9	67.1	63.7
44 UTAH	143.7	76.5	95.7	99.3	50.0
45 WYOMING	171.1	44.8	174.1	--	--
PACIFIC STATES	124.8	73.2	85.8	87.8	154.7
46 ALASKA	32.7	62.7	190.5	5.2	2,362.7
47 CALIFORNIA	128.1	62.0	80.0	95.8	144.9
48 HAWAII	213.4	112.1	58.4	130.3	74.9
49 OREGON	--	83.1	141.1	157.5	88.9
50 WASHINGTON	165.9	128.3	83.5	--	--
DISTRICT OF COLUMBIA	239.9	117.9	97.3	157.1	129.4
ALL STATES INCLUDING					

TABLE 17

TOTAL TAX REVENUE, BY LEVEL OF GOVERNMENT,
STATE TAXES AS A PERCENT OF TOTAL STATE AND LOCAL TAXES
FOR STATES, REGIONS, AND THE UNITED STATES, 1981
(IN THOUSANDS)

STATE AND REGION	STATE TAX REVENUE	LOCAL TAX REVENUE	TOTAL TAX REVENUE	STATE TAX REVENUE AS A PERCENT OF TOTAL TAX REVENUE
NEW ENGLAND STATES	$ 8,280,125	$ 6,554,200	$ 14,834,325	55.8
1 CONNECTICUT	2,071,885	1,662,200	3,734,085	55.5
2 MAINE	674,483	388,300	1,062,783	63.5
3 MASSACHUSETTS	4,335,648	3,396,100	7,731,748	56.1
4 NEW HAMPSHIRE	295,756	467,600	763,356	38.7
5 RHODE ISLAND	607,951	428,000	1,035,951	58.7
6 VERMONT	294,402	212,000	506,402	58.1
MIDDLE ATLANTIC STATES	$ 27,167,754	$ 23,514,600	$ 50,682,354	53.6
7 DELAWARE	550,943	126,100	677,043	81.4
8 NEW JERSEY	5,029,356	4,028,500	9,057,856	55.5
9 NEW YORK	13,918,245	14,699,900	28,618,145	48.6
10 PENNSYLVANIA	7,669,210	4,660,100	12,329,310	62.2
NORTH CENTRAL STATES	$ 35,614,336	$ 24,747,300	$ 60,361,636	59.0
11 ILLINOIS	7,322,572	5,983,500	13,306,072	55.0
12 INDIANA	2,808,811	1,739,000	4,547,811	61.8
13 IOWA	1,875,643	1,221,200	3,096,843	60.6
14 KANSAS	1,392,277	999,700	2,391,977	58.2
15 MICHIGAN	6,168,390	4,505,100	10,673,490	57.8
16 MINNESOTA	3,373,726	1,393,600	4,767,326	70.8
17 MISSOURI	2,142,913	1,740,400	3,883,313	55.2
18 NEBRASKA	803,960	724,900	1,528,860	52.6
19 NORTH DAKOTA	450,755	196,600	647,355	69.6
20 OHIO	5,348,017	4,184,000	9,532,017	56.1
21 SOUTH DAKOTA	297,813	289,800	587,613	50.7
22 WISCONSIN	3,629,459	1,769,500	5,398,959	67.2
SREB STATES	$ 40,871,055	$ 21,851,400	$ 62,722,455	65.2
23 ALABAMA	2,159,814	813,400	2,973,214	72.6
24 ARKANSAS	1,188,861	380,300	1,569,161	75.8
25 FLORIDA	5,314,376	3,097,500	8,411,876	63.2

TABLE 17 (CONTINUED)

STATE AND REGION	STATE TAX REVENUE	LOCAL TAX REVENUE	TOTAL TAX REVENUE	STATE TAX REVENUE AS A PERCENT OF TOTAL TAX REVENUE
SREB STATES (CONTINUED)				
26 GEORGIA	3,019,847	1,653,600	4,673,447	64.6
27 KENTUCKY	2,276,170	610,600	2,886,770	78.8
28 LOUISIANA	2,804,570	1,341,200	4,145,770	67.6
29 MARYLAND	2,956,088	2,013,400	4,969,488	59.5
30 MISSISSIPPI	1,412,054	411,700	1,823,754	77.4
31 NORTH CAROLINA	3,431,002	1,341,900	4,772,902	71.9
32 SOUTH CAROLINA	1,825,935	638,400	2,464,335	74.1
33 TENNESSEE	1,958,427	1,560,200	3,518,627	55.7
34 TEXAS	8,173,759	5,563,700	13,737,459	59.5
35 VIRGINIA	3,061,494	2,063,200	5,124,694	59.7
36 WEST VIRGINIA	1,288,658	362,300	1,650,958	78.1
MOUNTAIN STATES	$ 9,516,458	$ 5,526,000	$ 15,042,458	63.3
37 ARIZONA	1,785,775	1,064,900	2,850,675	62.6
38 COLORADO	1,445,777	1,514,500	2,960,277	48.8
39 IDAHO	547,318	231,800	779,118	70.2
40 MONTANA	472,861	404,100	876,961	53.9
41 NEVADA	515,303	375,600	890,903	57.8
42 NEW MEXICO	1,179,280	255,400	1,434,680	82.2
43 OKLAHOMA	2,232,276	855,500	3,087,776	72.3
44 UTAH	866,467	490,200	1,356,667	63.9
45 WYOMING	471,401	334,000	805,401	58.5
PACIFIC STATES	$ 28,743,512	$ 12,303,500	$ 41,047,012	70.0
46 ALASKA	2,316,823	252,200	2,569,023	90.2
47 CALIFORNIA	20,504,787	9,323,500	29,828,287	68.7
48 HAWAII	1,088,330	255,900	1,344,230	81.0
49 OREGON	1,668,807	1,310,800	2,979,607	56.0
50 WASHINGTON	3,164,765	1,161,100	4,325,865	73.2
DISTRICT OF COLUMBIA	--	$ 1,315,571	$ 1,315,571	--
ALL STATES INCLUDING DISTRICT OF COLUMBIA	$ 150,193,240	$ 95,812,571	$ 246,005,811	61.1

TABLE 18

STATE AND LOCAL TAX EFFORT AND ABILITY,
PER CAPITA AND PER $1,000 OF PERSONAL INCOME,
FOR STATES, REGIONS, AND THE UNITED STATES, 1961

STATE AND REGION	TAXES PER CAPITA		TAXES PER $1,000 OF PERSONAL INCOME	
	EFFORT	ABILITY	EFFORT	ABILITY
NEW ENGLAND STATES	$ 1,191.99	$ 1,155.73	$ 112.24	$ 108.82
1 CONNECTICUT	1,191.48	1,239.78	96.49	108.49
2 MAINE	938.03	825.26	113.59	112.04
3 MASSACHUSETTS	1,339.29	1,150.32	125.78	108.03
4 NEW HAMPSHIRE	815.55	1,061.35	85.54	111.33
5 RHODE ISLAND	1,087.04	1,078.57	109.25	108.40
6 VERMONT	981.40	918.10	119.52	111.81
MIDDLE ATLANTIC STATES	$ 1,352.43	$ 1,190.57	$ 126.52	$ 111.38
7 DELAWARE	1,132.18	1,385.24	104.67	128.07
8 NEW JERSEY	1,223.37	1,271.44	106.10	110.27
9 NEW YORK	1,625.85	1,171.11	149.72	107.85
10 PENNSYLVANIA	1,038.61	1,159.19	104.84	117.01
NORTH CENTRAL STATES	$ 1,024.90	$ 1,125.86	$ 101.49	$ 111.49
11 ILLINOIS	1,160.89	1,219.40	106.11	111.45
12 INDIANA	831.71	1,032.60	88.84	110.30
13 IOWA	1,068.25	1,082.95	109.72	111.23
14 KANSAS	1,003.77	1,208.17	97.26	117.07
15 MICHIGAN	1,159.66	1,162.70	109.81	110.10
16 MINNESOTA	1,164.47	1,150.80	113.54	112.61
17 MISSOURI	785.94	1,052.01	84.01	112.46
18 NEBRASKA	969.47	1,091.19	100.44	113.05
19 NORTH DAKOTA	983.82	1,131.27	105.18	120.95
20 OHIO	884.15	1,102.39	89.64	111.82
21 SOUTH DAKOTA	856.58	969.02	103.47	117.05
22 WISCONSIN	1,138.54	1,062.85	117.50	109.69
SREB STATES	$ 863.78	$ 1,055.50	$ 96.59	$ 118.03
23 ALABAMA	759.05	929.07	97.37	119.18
24 ARKANSAS	683.43	881.15	89.96	115.98
25 FLORIDA	826.07	1,057.41	88.17	112.86

TABLE 18 (CONTINUED)

STATE AND REGION	TAXES PER CAPITA EFFORT	TAXES PER CAPITA ABILITY	TAXES PER $1,000 OF PERSONAL INCOME EFFORT	TAXES PER $1,000 OF PERSONAL INCOME ABILITY
SREB STATES (CONTINUED)				
26 GEORGIA	838.44	948.70	99.21	112.25
27 KENTUCKY	788.30	963.58	98.12	119.94
28 LOUISIANA	962.34	1,208.59	108.25	135.95
29 MARYLAND	1,165.73	1,212.02	106.24	110.46
30 MISSISSIPPI	720.57	812.28	104.35	117.63
31 NORTH CAROLINA	801.76	928.01	97.61	112.98
32 SOUTH CAROLINA	778.13	862.89	102.18	113.31
33 TENNESSEE	762.93	935.90	93.60	114.83
34 TEXAS	930.34	1,236.92	93.46	124.26
35 VIRGINIA	943.77	1,118.29	95.64	113.33
36 WEST VIRGINIA	845.78	1,054.12	104.95	130.81
MOUNTAIN STATES	$ 1,016.79	$ 1,147.65	$ 108.29	$ 122.23
37 ARIZONA	1,020.28	1,053.61	111.90	115.56
38 COLORADO	998.41	1,208.04	95.35	115.37
39 IDAHO	812.43	993.75	95.79	117.17
40 MONTANA	1,105.88	1,136.98	120.84	124.23
41 NEVADA	1,054.32	1,315.03	96.58	120.46
42 NEW MEXICO	1,080.33	1,125.22	132.15	137.64
43 OKLAHOMA	996.06	1,189.63	104.56	124.88
44 UTAH	893.72	929.67	113.98	118.57
45 WYOMING	1,636.99	1,817.10	146.83	162.98
PACIFIC STATES	$ 1,264.66	$ 1,265.94	$ 113.24	$ 113.36
46 ALASKA	6,235.49	2,760.22	467.67	207.02
47 CALIFORNIA	1,232.78	1,274.63	108.20	111.88
48 HAWAII	1,370.27	1,125.34	130.50	107.17
49 OREGON	1,123.96	1,106.26	116.46	114.62
50 WASHINGTON	1,025.82	1,203.13	95.23	111.69
DISTRICT OF COLUMBIA	$ 2,084.90	$ 1,386.74	$ 162.03	$ 107.77
ALL STATES INCLUDING DISTRICT OF COLUMBIA	$ 1,072.80	$ 1,137.73	$ 107.60	$ 114.11

TABLE 19

STATE AND LOCAL NONTAX GENERAL REVENUE, EFFORT AND ABILITY, NET UNUTILIZED TAX ABILITY, AND TOTAL NET TAX AND NONTAX UNUTILIZED ABILITY, FOR STATES, REGIONS, AND THE UNITED STATES, 1981 (IN THOUSANDS)

STATE AND REGION	EFFORT (NONTAX GENERAL REVENUE)	ABILITY (YIELD AT AT AVERAGE RATE)	NET UNUTILIZED ABILITY, NONTAX REVENUE	NET UNUTILIZED ABILITY, TAX REVENUE	TOTAL NET UNUTILIZED ABILITY, TAX AND NONTAX
NEW ENGLAND STATES	$ 2,136,900	$ 2,186,072	$ 49,172	$ -451,316	$ -402,144
1 CONNECTICUT	546,700	640,100	93,400	464,775	558,175
2 MAINE	167,800	154,753	-13,046	-14,465	-27,511
3 MASSACHUSETTS	815,400	1,016,712	201,312	-1,090,964	-889,652
4 NEW HAMPSHIRE	173,200	147,591	-25,608	230,070	204,462
5 RHODE ISLAND	302,800	156,837	-145,962	-8,069	-154,032
6 VERMONT	131,000	70,078	-60,921	-32,661	-93,582
MIDDLE ATLANTIC STATES	$ 4,801,100	$ 6,625,465	$ 1,824,365	$ -6,065,606	$ -4,241,241
7 DELAWARE	210,200	106,982	-103,217	151,328	48,111
8 NEW JERSEY	1,217,600	1,411,935	194,335	355,866	550,205
9 NEW YORK	2,109,000	3,161,397	1,052,397	-8,004,228	-6,951,831
10 PENNSYLVANIA	1,264,300	1,945,147	680,847	1,431,428	2,112,275
NORTH CENTRAL STATES	$ 8,937,200	$ 9,836,738	$ 899,538	$ 5,945,679	$ 6,845,217
11 ILLINOIS	1,285,500	2,074,127	788,627	670,720	1,459,347
12 INDIANA	829,700	846,697	16,997	1,098,434	1,115,431
13 IOWA	456,400	466,839	10,439	42,639	53,078
14 KANSAS	338,700	406,767	68,067	487,091	555,159
15 MICHIGAN	1,731,300	1,607,677	-123,622	27,980	-95,642
16 MINNESOTA	797,800	692,002	-105,797	-55,931	-161,730
17 MISSOURI	463,000	764,499	301,499	1,314,688	1,616,187
18 NEBRASKA	264,300	251,758	-12,541	191,940	179,398
19 NORTH DAKOTA	368,200	101,793	-266,406	97,023	-169,383
20 OHIO	1,487,900	1,770,650	282,750	2,352,861	2,635,611
21 SOUTH DAKOTA	163,800	93,932	-69,866	77,137	7,270
22 WISCONSIN	750,600	759,996	9,396	-358,901	-349,505
SREB STATES	$ 10,888,900	$ 10,740,306	$ -148,593	$ 13,921,351	$ 13,772,757
23 ALABAMA	1,041,600	505,033	-536,566	665,961	129,394
24 ARKANSAS	251,400	288,509	37,109	453,956	491,065
25 FLORIDA	777,500	1,577,963	800,463	2,355,692	3,156,155

TABLE 19 (CONTINUED)

STATE AND REGION	EFFORT (NONTAX GENERAL REVENUE)	ABILITY (YIELD AT AT AVERAGE RATE)	NET UNUTILIZED ABILITY, NONTAX REVENUE	NET UNUTILIZED ABILITY, TAX REVENUE	TOTAL NET UNUTILIZED ABILITY, TAX AND NONTAX
SREB STATES (CONTINUED)					
26 GEORGIA	484,100	779,153	295,053	614,605	909,658
27 KENTUCKY	550,100	486,593	-63,507	641,863	578,355
28 LOUISIANA	1,178,400	633,447	-544,952	1,060,826	515,873
29 MARYLAND	934,700	773,678	-161,021	197,364	36,342
30 MISSISSIPPI	321,500	289,080	-42,419	232,126	189,705
31 NORTH CAROLINA	666,500	808,763	142,263	751,547	893,810
32 SOUTH CAROLINA	462,700	398,882	-63,817	268,437	204,620
33 TENNESSEE	474,100	621,737	147,637	797,750	945,388
34 TEXAS	2,447,700	2,431,073	-16,626	4,526,900	4,510,274
35 VIRGINIA	1,003,000	886,222	-116,777	947,647	830,865
36 WEST VIRGINIA	285,600	260,173	-25,427	406,676	381,249
MOUNTAIN STATES	$ 3,497,200	$ 2,297,561	$ -1,199,638	$ 1,936,406	$ 736,767
37 ARIZONA	410,400	421,351	10,951	93,119	104,070
38 COLORADO	603,500	513,506	-89,993	621,553	531,559
39 IDAHO	146,400	134,525	-11,874	173,891	162,016
40 MONTANA	207,000	120,036	-86,963	24,663	-62,300
41 NEVADA	112,000	152,574	40,574	220,300	260,874
42 NEW MEXICO	817,400	179,567	-637,832	59,606	-578,226
43 OKLAHOMA	664,200	488,419	-175,780	600,086	424,305
44 UTAH	290,300	196,859	-93,440	54,577	-38,864
45 WYOMING	246,000	90,724	-155,275	88,611	-66,664
PACIFIC STATES	$ 7,374,600	$ 5,995,165	$ -1,379,434	$ 41,449	$ -1,337,984
46 ALASKA	2,154,900	90,856	-2,064,043	-1,431,812	-3,495,856
47 CALIFORNIA	3,497,000	4,559,467	1,062,467	1,012,708	2,075,176
48 HAWAII	352,100	170,371	-181,728	-240,268	-421,996
49 OREGON	786,900	423,175	-363,724	-46,908	-410,633
50 WASHINGTON	583,700	751,296	167,596	747,731	915,328
DISTRICT OF COLUMBIA	$ 179,700	$ 134,294	$ -45,405	$ -440,536	$ -485,943
ALL STATES INCLUDING DISTRICT OF COLUMBIA	$ 37,815,600	$ 37,815,600	$ 0	$ 14,887,424	$ 14,887,424

TABLE 20

UTILIZATION OF STATE AND LOCAL TAX ABILITY,
SREB STATES, 1981

TYPE OF TAX	AMOUNT COLLECTED DUE TO ABOVE AVERAGE RATE	AMOUNT COLLECTED DUE TO BELOW AVERAGE RATE	NET AMOUNT COLLECTED ABOVE (BELOW) YIELD COLLECTIBLE AT AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	$ 1,821,900,000	$ 1,407,266,000	$ 414,634,000
SELECTIVE SALES AND GROSS RECEIPTS			
ALCOHOLIC BEVERAGES	583,877,000	64,069,000	519,808,000
TOBACCO PRODUCTS	250,265,000	186,676,000	63,588,000
INSURANCE	175,857,000	65,574,000	110,323,000
PUBLIC UTILITIES	711,020,000	377,428,000	333,592,000
OTHER	712,622,000	196,590,000	516,032,000
STATE DEATH AND GIFT		248,898,000	-248,898,000
GENERAL PROPERTY		5,203,650,000	-5,203,649,000
INDIVIDUAL INCOME	734,623,000	8,642,698,000	-7,908,075,000
CORPORATE INCOME	4,771,000	2,126,288,000	-2,121,516,000
STATE ALCOHOLIC BEVERAGE LICENSE	11,337,000	22,828,000	-11,490,000
MOTOR VEHICLE LICENSE	46,847,000	354,243,000	-307,395,000
MOTOR FUELS	368,832,000	300,443,000	68,389,000
SEVERANCE	470,393,000	601,744,000	-131,350,000
TRANSFER	209,284,000	224,622,000	-15,337,000
TOTALS	$ 6,105,666,000	$ 20,027,017,000	
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)		+$ 13,921,351,000	

TABLE 21

UTILIZATION OF STATE AND LOCAL TAX ABILITY,
ALABAMA, 1981

TYPE OF TAX	AMOUNT COLLECTED DUE TO ABOVE AVERAGE RATE	AMOUNT COLLECTED DUE TO BELOW AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	$ 63,667,000	$
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES	8C,498,000	
TOBACCO PRODUCTS	25,804,000	
INSURANCE	26,054,000	
PUBLIC UTILITIES	172,734,000	
OTHER	4,357,000	
STATE DEATH AND GIFT		21,591,000
GENERAL PROPERTY		663,252,000
INDIVIDUAL INCOME		215,251,000
CORPORATE INCOME		109,664,000
STATE ALCOHOLIC BEVERAGE LICENSE		709,000
MOTOR VEHICLE LICENSE		52,741,000
MOTOR FUELS	80,087,000	
SEVERANCE		43,421,000
TRANSFER		12,093,000
TOTALS	$ 453,202,000	$ 1,119,162,000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+$ 665,961,000	

TABLE 22

UTILIZATION OF STATE AND LOCAL TAX ABILITY,
ARKANSAS, 1981

TYPE OF TAX	AMOUNT COLLECTED DUE TO ABOVE AVERAGE RATE	AMOUNT COLLECTED DUE TO BELOW AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	$	$ 35,244,000
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES		1,030,000
TOBACCO PRODUCTS	21,017,000	
INSURANCE	6,852,000	
PUBLIC UTILITIES		15,877,000
OTHER		17,088,000
STATE DEATH AND GIFT		12,443,000
GENERAL PROPERTY		244,639,000
INDIVIDUAL INCOME		123,183,000
CORPORATE INCOME		38,574,000
STATE ALCOHOLIC BEVERAGE LICENSE		789,000
MOTOR VEHICLE LICENSE	16,320,000	
MOTOR FUELS	16,419,000	
SEVERANCE		13,830,000
TRANSFER		7,865,000
TOTALS	$ 60,608,000	$ 514,564,000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+$ 453,956,000	

TABLE 23

UTILIZATION OF STATE AND LOCAL TAX ABILITY,
FLORIDA, 1961

TYPE OF TAX	AMOUNT COLLECTED DUE TO ABOVE AVERAGE RATE	AMOUNT COLLECTED DUE TO BELOW AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	$ 160,567,000	$
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES	164,171,000	
TOBACCO PRODUCTS	91,304,000	
INSURANCE		35,931,000
PUBLIC UTILITIES	309,262,000	
OTHER		52,057,000
STATE DEATH AND GIFT		23,308,000
GENERAL PROPERTY		593,666,000
INDIVIDUAL INCOME		2,379,790,000
CORPORATE INCOME		249,792,000
STATE ALCOHOLIC BEVERAGE LICENSE	5,365,000	
MOTOR VEHICLE LICENSE		14,916,000
MOTOR FUELS	5,681,000	
SEVERANCE	43,056,000	
TRANSFER	208,402,000	
TOTALS	$ 993,807,000	$ 3,349,499,000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+$ 2,355,692,000	

TABLE 24

UTILIZATION OF STATE AND LOCAL TAX ABILITY,
GEORGIA, 1961

TYPE OF TAX	AMOUNT COLLECTED DUE TO ABOVE AVERAGE RATE	AMOUNT COLLECTED DUE TO BELOW AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	$ 76,162,000	$
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES	93,350,000	
TOBACCO PRODUCTS	814,000	
INSURANCE	1,472,000	
PUBLIC UTILITIES		104,785,000
OTHER		20,460,000
STATE DEATH AND GIFT		34,711,000
GENERAL PROPERTY		337,730,000
INDIVIDUAL INCOME		135,173,000
CORPORATE INCOME		69,834,000
STATE ALCOHOLIC BEVERAGE LICENSE		3,302,000
MOTOR VEHICLE LICENSE		90,203,000
MOTOR FUELS	77,235,000	
SEVERANCE		41,425,000
TRANSFER		22,013,000
TOTALS	$ 249,033,000	$ 863,638,000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+$ 614,605,000	

TABLE 25

UTILIZATION OF STATE AND LOCAL TAX ABILITY,
KENTUCKY, 1981

TYPE OF TAX	AMOUNT COLLECTED DUE TO ABOVE AVERAGE RATE	AMOUNT COLLECTED DUE TO BELOW AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	$	$ 104,CSC,CCC
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES		25,915,CCC
TOBACCO PRODUCTS		30,347,CCC
INSURANCE	47,572,000	
PUBLIC UTILITIES		e3,77e,CCC
OTHER	74,8C8,000	
STATE DEATH AND GIFT		642,CCC
GENERAL PROPERTY		444,382,00C
INDIVIDUAL INCOME	2E,042,000	
CORPORATE INCOME		46,35C,CCC
STATE ALCOHOLIC BEVERAGE LICENSE		S92,000
MOTOR VEHICLE LICENSE		3S,113,CCC
MOTOR FUELS	17,426,000	
SEVERANCE		37,37C,CCC
TRANSFER		16,734,CCC
TOTALS	$ 167,848,CCC	$ 809,711,CCC
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+$ 641,863,CCC	

TABLE 26

UTILIZATION OF STATE AND LOCAL TAX ABILITY,
LOUISIANA, 1981

TYPE OF TAX	AMOUNT COLLECTED DUE TO ABOVE AVERAGE RATE	AMOUNT COLLECTED DUE TO BELOW AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	$ 580,018,000	$
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES	4,156,000	
TOBACCO PRODUCTS		3,882,000
INSURANCE	33,791,000	
PUBLIC UTILITIES		40,577,000
OTHER		10,656,000
STATE DEATH AND GIFT		13,188,000
GENERAL PROPERTY		740,151,000
INDIVIDUAL INCOME		769,664,000
CORPORATE INCOME	4,771,000	
STATE ALCOHOLIC BEVERAGE LICENSE		1,452,000
MOTOR VEHICLE LICENSE		40,404,000
MOTOR FUELS		1,616,000
SEVERANCE		38,543,000
TRANSFER		23,028,000
TOTALS	$ 622,736,000	$ 1,683,562,000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+$ 1,060,826,000	

TABLE 27

UTILIZATION OF STATE AND LOCAL TAX ABILITY,
MARYLAND, 1981

TYPE OF TAX	AMOUNT COLLECTED DUE TO ABOVE AVERAGE RATE	AMOUNT COLLECTED DUE TO BELOW AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	$	$ 414,435,000
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES		37,125,000
TOBACCO PRODUCTS		9,311,000
INSURANCE		8,354,000
PUBLIC UTILITIES		30,090,000
OTHER	108,572,000	
STATE DEATH AND GIFT		23,787,000
GENERAL PROPERTY		227,047,000
INDIVIDUAL INCOME	622,791,000	
CORPORATE INCOME		163,468,000
STATE ALCOHOLIC BEVERAGE LICENSE		4,146,000
MOTOR VEHICLE LICENSE		18,582,000
MOTOR FUELS	24,359,000	
SEVERANCE		17,624,000
TRANSFER	882,000	
TOTALS	$ 756,604,000	$ 953,968,000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)		+$ 197,364,000

TABLE 28

UTILIZATION OF STATE AND LOCAL TAX ABILITY,
MISSISSIPPI, 1981

TYPE OF TAX	AMOUNT COLLECTED DUE TO ABOVE AVERAGE RATE	AMOUNT COLLECTED DUE TO BELOW AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	$ 287,112,000	$
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES	23,882,000	
TOBACCO PRODUCTS	3,574,000	
INSURANCE	12,668,000	
PUBLIC UTILITIES		32,595,000
OTHER		16,451,000
STATE DEATH AND GIFT		11,155,000
GENERAL PROPERTY		195,760,000
INDIVIDUAL INCOME		244,835,000
CORPORATE INCOME		55,661,000
STATE ALCOHOLIC BEVERAGE LICENSE		456,000
MOTOR VEHICLE LICENSE		25,482,000
MOTOR FUELS	7,651,000	
SEVERANCE	26,933,000	
TRANSFER		10,509,000
TOTALS	$ 362,819,000	$ 594,945,000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)		+$ 232,126,000

TABLE 29

UTILIZATION OF STATE AND LOCAL TAX ABILITY,
NORTH CAROLINA, 1981

TYPE OF TAX	AMOUNT COLLECTED DUE TO ABOVE AVERAGE RATE	AMOUNT COLLECTED DUE TO BELOW AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	$	$ 273,501,000
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES	45,091,000	
TOBACCO PRODUCTS		68,364,000
INSURANCE	15,186,000	
PUBLIC UTILITIES	105,889,000	
OTHER		37,676,000
STATE DEATH AND GIFT		2,538,000
GENERAL PROPERTY		485,469,000
INDIVIDUAL INCOME	83,789,000	
CORPORATE INCOME		54,371,000
STATE ALCOHOLIC BEVERAGE LICENSE		3,113,000
MOTOR VEHICLE LICENSE		32,623,000
MOTOR FUELS	7,829,000	
SEVERANCE		21,533,000
TRANSFER		25,402,000
TOTALS	$ 257,783,000	$ 1,009,331,000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+$ 751,547,000	

TABLE 3C

UTILIZATION OF STATE AND LOCAL TAX ABILITY,
SOUTH CAROLINA, 1981

TYPE OF TAX	AMOUNT COLLECTED DUE TO ABOVE AVERAGE RATE	AMOUNT COLLECTED DUE TO BELOW AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	$ 13,844,000	$
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES	54,103,000	
TOBACCO PRODUCTS		13,144,000
INSURANCE	7,586,000	
PUBLIC UTILITIES		17,526,000
OTHER		12,001,000
STATE DEATH AND GIFT		11,595,000
GENERAL PROPERTY		235,500,000
INDIVIDUAL INCOME		30,569,000
CORPORATE INCOME		12,207,000
STATE ALCOHOLIC BEVERAGE LICENSE	733,000	
MOTOR VEHICLE LICENSE		35,251,000
MOTOR FUELS	38,692,000	
SEVERANCE		11,130,000
TRANSFER		4,074,000
TOTALS	$ 114,959,000	$ 383,296,000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+$ 268,437,000	

TABLE 31

UTILIZATION OF STATE AND LOCAL TAX ABILITY,
TENNESSEE, 1981

TYPE OF TAX	AMOUNT COLLECTED DUE TO ABOVE AVERAGE RATE	AMOUNT COLLECTED DUE TO BELOW AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	$ 405,545,000	$
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES	52,914,000	
TOBACCO PRODUCTS	12,046,000	
INSURANCE	11,784,000	
PUBLIC UTILITIES	24,525,000	
OTHER		28,121,000
STATE DEATH AND GIFT		5,750,000
GENERAL PROPERTY		263,643,000
INDIVIDUAL INCOME		501,585,000
CORPORATE INCOME		61,535,000
STATE ALCOHOLIC BEVERAGE LICENSE		2,275,000
MOTOR VEHICLE LICENSE	4,684,000	
MOTOR FUELS		5,045,000
SEVERANCE		33,406,000
TRANSFER		3,048,000
TOTALS	$ 515,505,000	$ 1,313,255,000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+$ 797,750,000	

TABLE 32

UTILIZATION OF STATE AND LOCAL TAX ABILITY,
TEXAS, 1981

TYPE OF TAX	AMOUNT COLLECTED DUE TO ABOVE AVERAGE RATE	AMOUNT COLLECTED DUE TO BELOW AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	$	$ 107,468,000
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES	26,355,000	
TOBACCO PRODUCTS	79,419,000	
INSURANCE		25,290,000
PUBLIC UTILITIES		22,648,000
OTHER	436,643,000	
STATE DEATH AND GIFT		48,348,000
GENERAL PROPERTY		209,038,000
INDIVIDUAL INCOME		2,666,400,000
CORPORATE INCOME		1,004,502,000
STATE ALCOHOLIC BEVERAGE LICENSE		2,541,000
MOTOR VEHICLE LICENSE		4,528,000
MOTOR FUELS		285,782,000
SEVERANCE	400,404,000	
TRANSFER		88,379,000
TOTALS	$ 942,822,000	$ 5,469,722,000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)		+$ 4,526,900,000

TABLE 33

UTILIZATION OF STATE AND LOCAL TAX ABILITY,
VIRGINIA, 1961

TYPE OF TAX	AMOUNT COLLECTED DUE TO ABOVE AVERAGE RATE	AMOUNT COLLECTED DUE TO BELOW AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	$	$ 472,126,000
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES	35,681,000	
TOBACCO PRODUCTS		61,688,000
INSURANCE	1,979,000	
PUBLIC UTILITIES	58,605,000	
OTHER	50,432,000	
STATE DEATH AND GIFT		32,572,000
GENERAL PROPERTY		337,179,000
INDIVIDUAL INCOME		47,552,000
CORPORATE INCOME		184,025,000
STATE ALCOHOLIC BEVERAGE LICENSE		3,047,000
MOTOR VEHICLE LICENSE	22,623,000	
MOTOR FUELS	74,591,000	
SEVERANCE		92,182,000
TRANSFER		786,000
TOTALS	$ 283,911,000	$ 1,231,557,000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+$ 947,647,000	

TABLE 34

UTILIZATION OF STATE AND LOCAL TAX ABILITY,
WEST VIRGINIA, 1981

TYPE OF TAX	AMOUNT COLLECTED DUE TO ABOVE AVERAGE RATE	AMOUNT COLLECTED DUE TO BELOW AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	$ 230,981,000	$
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES	3,676,000	
TOBACCO PRODUCTS	10,287,000	
INSURANCE	13,954,000	
PUBLIC UTILITIES		45,155,000
OTHER	37,810,000	
STATE DEATH AND GIFT		2,430,000
GENERAL PROPERTY		226,193,000
INDIVIDUAL INCOME		124,253,000
CORPORATE INCOME		75,505,000
STATE ALCOHOLIC BEVERAGE LICENSE	5,239,000	
MOTOR VEHICLE LICENSE	3,221,000	
MOTOR FUELS	18,862,000	
SEVERANCE		250,479,000
TRANSFER		6,691,000
TOTALS	$ 324,030,000	$ 730,706,000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+$ 406,676,000	